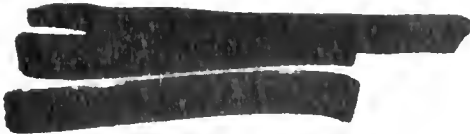


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State of Montana

FIFTH BIENNIAL REPORT

OF THE

STATE BOARD OF EQUALIZATION

FOR THE PERIOD

July 1, 1930, to June 30, 1932

TO THE GOVERNOR AND

MEMBERS OF

The Twenty-Third Legislative Assembly



JAS. H. STEWART
D. J. MURI
JOHN J. GREENE

} Members of Board

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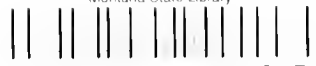
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FIFTH BIENNIAL REPORT

OF THE

MONTANA STATE BOARD OF EQUALIZATION

TO THE

GOVERNOR AND MEMBERS OF THE TWENTY-
THIRD LEGISLATIVE ASSEMBLY OF THE
STATE OF MONTANA

For the period July 1, 1930, to June 30, 1932

JAS. H. STEWART, Chairman

D. J. MURI

JOHN J. GREENE

)
) Members of the Board

PERSONNEL

— 0 —

JAS. H. STEWART, Chairman

D. J. M'RI, Commissioner

JOHN J. GREENE, Commissioner

— 0 —

GEORGE FOWELL, Secretary

M. B. MULLIGAN, Assistant Secretary

PHIL GREENAN, Chief Clerk

JOHN J. WALSH,

Corporation License Tax Auditor

BARCLAY CRAIGHEAD, Field Auditor

L. E. VIDAL, Field Auditor Gasoline Division

BELLE S. KEITH, Auditor and Cashier

M. J. ARMITSTEAD,

Field Auditor Gasoline Division

ELIZABETH M. SNOOK, Auditor

DORA BILLINGS, Chief Stenographer

ROSANNE MURRAY, Stenographer

LECHLE HENRY, Stenographer

BETTY BRISCOE, Stenographer

LOUISE JACKSON, Stenographer

LETTER OF TRANSMITTAL

0- - -

Helena, Montana,
December 1, 1932

To His Excellency, The Governor,
and Members of the Twenty-Third Legislative Assembly
of the State of Montana:

In compliance with Article Eighteen, Section Eight of Chapter Three of the Session Laws of 1923, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1930, to June 30, 1932.

STATE BOARD OF EQUALIZATION.

Jas. H. Stewart, Chairman,
D. J. Muri,
John J. Greene.

ACTIVITIES OF THE BOARD

The economic conditions under which we have labored since submitting our last biennial report have caused our work to be more burdensome and difficult than at any other previous time since the law was enacted creating The State Board of Equalization.

Unparalleled depressed financial conditions, the loss of earning ability, the depreciated values of all products produced in Montana have been such that reductions in valuations of livestock and real estate were necessarily made by this Board. This condition likewise affected all industries in the state so that the taxable valuation and the revenue of the state have been materially reduced.

In 1932, the Board, believing real estate in many of the counties was being assessed, as a class, in excess of its true value, held public hearings in sixteen counties of the state and heard testimony of individuals and members of tax associations regarding valuations placed on property by the county assessors in the several counties and a material reduction was granted in accordance with the testimony submitted to the Board.

There were filed with the State Board of Equalization during the summer of 1931, 196 individual appeals from the assessed valuation placed on property by the county assessors and approved by the county boards of equalization, and during the year 1932 there were 272 such appeals to this Board.

For your information we give a brief summary of the routine work performed by the several divisions of this department during the biennium.

INHERITANCE TAX DIVISION

During the biennial period July 1, 1930 to June 30, 1932, actual cash receipts from inheritance taxes totaled \$636,291.52. The cost of computing and collecting this tax was less than 1.8% of the above amount. \$80,746.89 was acquired from non resident estates between the beginning of the biennial period and January 1, 1932. On that date the United States Supreme Court rendered a decision holding unconstitutional the collection of inheritance tax on the stocks of local corporations and other intangibles owned by non-resident decedents, thereby depriving Montana of a revenue of approximately \$60,000.00 a year. Between July 1, 1930 and June 30, 1932, 7,866 separate reports pertaining to inheritance tax of resident cases alone, have been received, and 2,608 certificates showing the amount of tax due or that no tax was due, have been issued.

DIVISION OF MINES, PUBLIC UTILITY AND COUNTY ASSESSMENTS

During the last biennium this department received reports from which taxes and assessments were determined by the Board as follows:

Kind of Report	Aver. No. Per Year		
Freight Line	170	Net Proceeds Oil and Gas	100
Sleeping Cars	1	Metal Mines	150
Express Company	1	Coal Mines	220
Metal Mines License	150		

PROPERTY ASSESSMENTS MADE BY STATE BOARD

The Board also makes the assessment of the intercounty lines of 8 railroads, 12 power and gas lines, 7 telegraph lines, 10 telephone lines, 5 pipe lines, and 11 ferries. The department also receives and tabulates many county and municipal reports, as well as checking all bank assessments made by the local county assessors.

GASOLINE, COAL, OIL, CEMENT AND CARBON BLACK LICENSE TAX DIVISION.

This department determines and collects license taxes from 1,324 corporations, firms, and individuals as follows:

Kind of Report	Number Reporting	Kind of Report	Number Reporting
Carbon Black	2	Oil Production	151 reports 272 leases
Gasoline:		Coal:	
Refiners	33	Producers	156
Dealers	420	Dealers	125
		Cement:	
		Manufacturers	2
		Dealers	135

GASOLINE LICENSE TAX DRAWBACK DIVISION.**Refund Claims Allowed****From July 1, 1930 to June 30, 1931****From July 1, 1931 to June 30, 1932**

Number of claims allowed	34,975	Number of claims allowed	30,962
Amount refunded	\$904,994.28	Amount refunded	\$746,206.26
Percentage of gas tax refund- ed to total amount collected	22.942%	Percentage of gas tax refund- ed to total amount collected	20.998%

CORPORATION LICENSE TAX DIVISION

The activities of this department are varied: it requires voluminous correspondence and an extensive filing system therefor. The department administers 7,000 current corporation returns, computes the tax on these returns, and makes an office audit of them. It makes out the tax bill and collects the tax; it makes field audits cover \$40,000 was realized as a result of office and field audits for the biennium ending June 30, 1932). The cost of administration of the corporation license tax department is less than 1.75% of the average total collections.

RECOMMENDATIONS.

The Board of Equalization was appointed as a special "taxation and consolidation commission" by the last legislature to make a survey of our tax system and make recommendations as to improvement thereof. This report and our recommendations have been submitted and we will not reincorporate same herein or make any further recommendations for improvement in our system of taxation.

We believe and recommend:

That this legislature should provide for the issuance of bonds to pay the outstanding registered warrants drawn against the general fund;

That a graduated and progressive personal income tax should be enacted;

That the corporation license tax law should be amended providing for a higher rate upon the net income of corporations;

That there should be enacted a sales tax upon cigarettes;

That the fees of state and county offices should be increased sufficiently to pay the expense of services rendered to the individual receiving the service.

We have advocated these new tax measures because we feel that it is imperative that the state have additional revenue, not to spend upon increased activities but to pay our present obligations.

We believe that by enacting the laws we have recommended providing for additional state revenue that same will relieve the present property taxpayer of some of his burden and at the same time exact revenue from sources not heretofore reached.

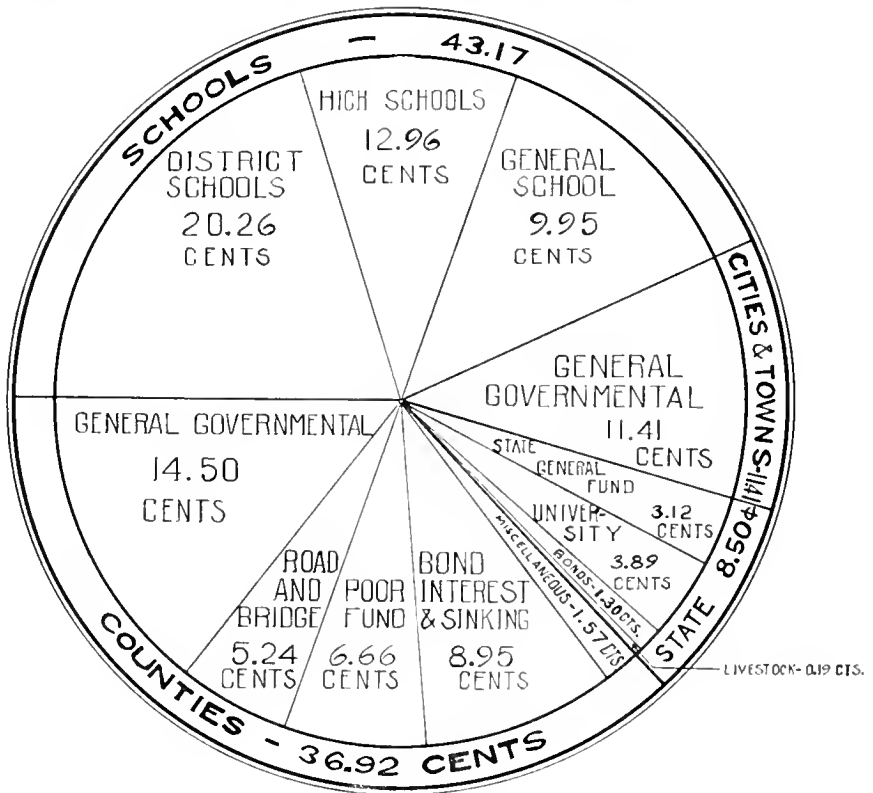
There are a few corrective measures of existing laws that we feel should be enacted which we will prepare and have introduced by the proper committee.

Respectfully submitted this 19th day of December, 1932.

JAMES H. STEWART, Chairman
JOHN J. GREENE
D. J. MURF

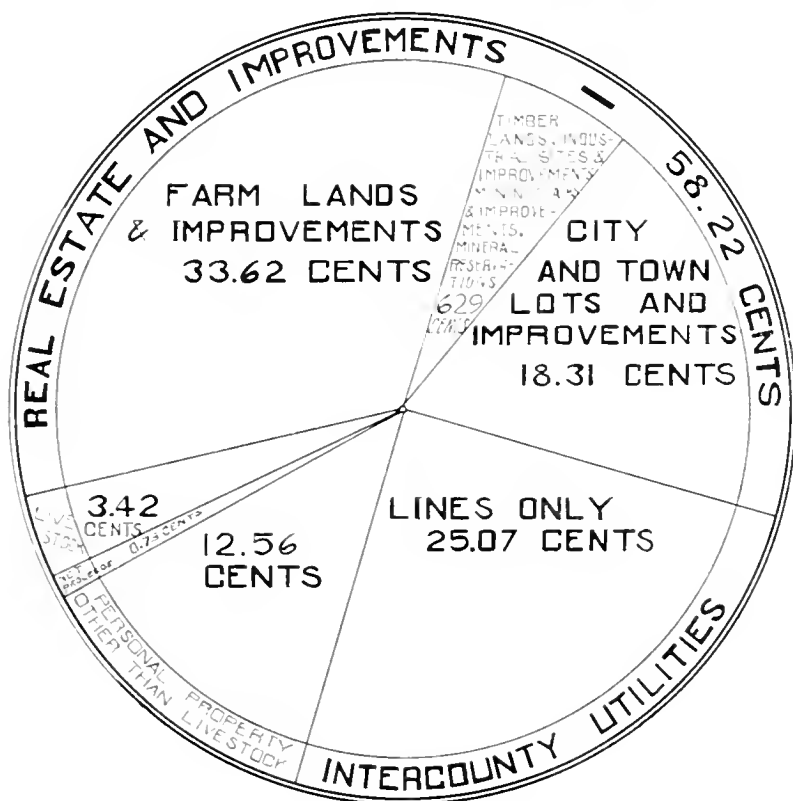
THE 1932 TAX DOLLAR
WHERE IT GOES
WHERE IT COMES FROM

THE 1932 TAX DOLLAR



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY, WITH THE EXCEPTION OF LIVESTOCK TAXES, WHICH ARE COMPUTED UPON THE VALUE OF LIVESTOCK ONLY. PER CAPITA (\$2.00) ROAD AND POOR TAXES, SPECIAL ROAD DISTRICT AND FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY & TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS & MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.

WHERE THE 1932 TAX DOLLAR COMES FROM



REVENUES PAYABLE INTO STATE TREASURY

Sources From Which Derived, and Distribution

AD VALOREM TAX:
(See Pages 80-81)2 mills, General
2½ mills, University**Distribution**
State General Fund,
University Millage Fund

10 12 of one mill for Educational Bond Interest and Sinking Fund.

Levies applicable to livestock valuations only:

Not to exceed 1 mill on sheep and 1½ mills on other livestock for Livestock Commission

Not to exceed 1½ mills on sheep and 1 mill on other livestock for Bounty

Not to exceed 1½ mills on all livestock for Livestock Sanitary Board.

LICENSE TAXES:**Rate****Distribution****Gasoline**

5c per gallon on gasoline refined and sold in the state.

75% to State Highway Fund
25% to Gasoline License Draw-back Fund

(See Pages 18-21)

5c per gallon on gasoline imported and sold, (2% deduction allowed for evaporation and other loss)

If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund.

At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund

Oil Production

2% of gross value

25% to Common School Equalization Fund.

25% to High Schools

50% to State General Fund

(See Page 16)

Cement

1c per barrel

All to State General Fund

(See Page 17)

Plaster

5c per ton

All to State General Fund

(See Page 17)

Coal

5c per ton on coal mined or imported and sold.

All to State General Fund

(See Page 16)

Carbon Black

¼ of one cent per pound of carbon black produced or manufactured in state

All to State General Fund

(See Page 17)

Metal MinesFirst \$100,000 gross value, \$1.00
Next 150,000 taxable at rate of 1½%
Next 150,000 taxable at rate of 1½%
Next 100,000 taxable at rate of ¾%
All over 500,000 taxable at rate of 1%.

50% to State General Fund

50% to Common School Equalization Fund

(See Page 22)

Motor Vehicles

Dealers in Autos

\$30.00

Trucks not over 1 ton

\$10.00

Dealers in Motor-

cycles

Trucks not over 1½

16.00

Dealers in Access-

ories

Trucks over 1½ and not

22.50

Autos not over

2750 lbs

Trucks over 2 and not

37.50

Autos over 2750 lbs.

and under 4500 lbs.

Trucks over 3 and not

60.00

Autos 4500 lbs. or

over

Trucks over 5 tons

200.00

Electricies

15.00

capacity

200.00

Motorcycles

1.00

Busses classed as trucks.

5.00

Bicycle with motor

attachment

Trailers 1½ ton ca-

5.00

* "Title Registration"

1.00

capacity or over

5.00

(See Page 96)

* Proceeds to Auto Theft Fund after expense of administration is deducted.

Corporations

1% of net income over \$2500.00.

All to State General Fund

(See Pages 13-15)

TAXES IN LIEU OF AD VALOREM TAXES:**Rate****Distribution****Express Companies**

1% of gross earnings in state.

All to State General Fund.

(See Page 12)

Freight Car Lines

5% of taxable value (assessed value is gross earnings, class 1-100%).

All to State General Fund.

(See Page 16)

Sleeping Cars (See Page 12)	1½% of value found by dividing value of Capital Stock by total car mileage on all railroads (to obtain value per car mile) then multiplying value per car mile by total number of car miles in Montana.	All to State General Fund
Insurance Companies	Admission fee of \$200.00 Fee for filing annual statement, \$25.00 Fee for publishing annual statement, \$9.00 2½% of first \$5,000 in premiums collected in state 2% of additional premiums collected in state ¼ of 1% of premiums of direct fire-writing companies.	All to State General Fund Fire Marshall Fund

INHERITANCE TAX:

(See Pages 1 and 12)

50% to State General Fund 50% to Common School Equalization Fund

RATES

Person, Association or Corporation to whom transfer is made	Exemptions	Rate on First \$25,000 Less Exemption	Rate on Next \$25,000	Rate on Next \$50,000	Rate on Balance
Widow	\$17,500	1%	2%	3%	4%
Husband	5,000	1%	2%	3%	4%
Lineal ancestor or descendant, adopted child or lineal issue of adopted child	2,000	1%	2%	3%	4%
Brother or sister or descendant, son's wife or widow, or husband of a daughter	500	2%	4%	6%	8%
Uncle, aunt or first cousin	none	3%	6%	9%	12%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below..	none	4%	8%	12%	16%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana	All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively	All				

MISCELLANEOUS RECEIPTS:**Disposition**

5% of amount of government land sales.	To Permanent School Fund.
Timber sales on state lands.	To Permanent School Fund and Common School Interest and Income Fund
Federal Oil Royalties.	All to Common School Equalization Fund
State Oil Royalties.	Various School Funds.

Administered by State Board of Equalization:

Gasoline License Tax.
Oil Production License Tax.
Cement and Plaster License Tax.
Coal License Tax.
Carbon Black License Tax.
Metal Mines License Tax.
Express Company Tax.
Freight Car Line Tax.
Sleeping Car Tax.
Corporation License Tax.
Inheritance Tax.

Administered by Warden of Penitentiary, Deer Lodge, Montana:

Motor Vehicle License, and Title Registration.

Administered by State Auditor:

Insurance Company Tax

NOTE: Principal revenues payable into the State Treasury, in addition to the foregoing, are collections of State offices and institutions, university fees, and the State's portion of receipts from County licenses.

LICENSE TAXES DETERMINED DURING TWO YEAR PERIOD

During the years ending June 30, 1931, and June 30, 1932, reports were examined and the amount of tax determined as herein shown:

		1931	1932
Gasoline Dealers and Distributors	a	\$3,948,455.38	\$3,553,687.64
Coal Dealers and Miners	b	145,217.18	123,444.16
Cement Dealers and Manufacturers	b	17,477.28	4,398.62
Oil Producers	b	85,999.32	50,859.23
Carbon Black	c	165.66	60.54
Express Companies	b	25,757.69	20,069.99
Sleeping Car Companies	g	25,312.92	20,569.92
Freight Line Companies	d	68,582.98	52,163.63
Corporation License	e	171,155.45	110,179.36
Inheritance Tax	f	208,227.38	428,064.14
Metal Mines Tax	d	231,853.67	105,102.56
TOTALS.		\$4,927,304.91	\$4,469,100.79

a	Tax payable monthly
b	Tax payable quarterly
c	Tax payable semi-annually
d	Tax payable November 30th
e	Tax payable June 15th
f	Tax accrues and is payable at time of death
g	Tax payable 30 days after notice
h	Tax payable September 30th

EXPRESS COMPANY TAX

Chapter 180 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1917, and amended by the Legislature of 1921, provides for a tax in an amount equal to 4 per cent of the gross receipts of such express company for business done within the state. All licenses collected under the provisions of this act shall be credited to the general fund of the state.

	1931	1932
Railway Express Agency	\$25,757.69	\$20,069.99

SLEEPING CAR TAX

Chapter 64 of the Session Laws of 1923 provides for a tax equal to 1½ per cent of the value of said sleeping car company within the state. The law provides the manner of determining the valuation for assessment purposes. The Board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under this provision shall be credited to the general fund of the state.

This chapter repealed Chapter 181 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1911, which provided for a license tax of \$100.00 for each car operated in the state. The sleeping car company contended that this law conflicted with the Interstate Commerce Commission Laws, and although suits were instituted to collect this tax, the result has been that no tax has ever been collected under it, and the first taxes ever paid in Montana by a sleeping car company was in 1923, under the provisions of the present law.

	1931	1932
The Pullman Sleeping Car Company tax	\$25,312.92	\$20,569.92

CORPORATION LICENSE TAX:

Chapter 179 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1917, provides for a license tax equal to one per cent (1%) of the net profit of all corporations doing business within the state with certain exemptions. The license collected from this net shall be deposited to the credit of the general fund of the State. The Legislature of 1923 transferred the determination of this tax from the office of the State Treasurer to the Board of Equalization.

Every corporation is allowed an arbitrary deduction of \$2,500.00.

Since the enactment of the Montana Corporation License Tax Law the following sums have been determined:

Year	Number of	Amount
	Corporations Assessed	Determined
1917	528	8786,457.84
1918	555	557,758.92
1919	1,175	392,954.05
1920	1,185	240,130.88
1921	839	196,758.37
1922	458	97,817.97
1923	632	173,479.42
1924	553	205,163.29
1925	664	239,099.18
1926	805	290,579.33
1927	745	281,210.27
1928	884	249,014.27
1929	1,091	344,517.60
1930	1,166	437,908.29
1931	739	171,155.45
1932	632	110,479.36
	—	—
TOTAL	12,651	84,775,904.62

Additional taxes, penalties and interest collected of corporations because of delinquencies, or on account of errors discovered in original returns:

Year	Amount Collected
1928	\$20,082.95
1929	11,816.21
1930	23,461.48
1931	11,773.79
1932	29,687.83

Total number of corporations registered in the State rendering returns for audit the past five periods is as follows:

Year	Number Corporations
1928	5,982
1929	6,442
1930	6,756
1931	7,144
1932	6,503

A balance sheet audit is made of most of the returns while some of them require a book audit and personal investigation. Average yearly collection since the law has been in force is \$298,600 and average cost of administration is 1.75 per cent of the average collection.

During the year ending June 30, 1932, the corporation tax auditor made 16 internal audits and 17 balance sheet audits in the field. As a result of these audits \$17,094.27 was collected at a cost of not to exceed \$200.00 to the department.

During the above year there was a total of \$29,687.83 collected for additional taxes, penalties and interest. This was a result of 169 audits.

**CLASSIFICATION SHOWING THE AMOUNT OF CORPORATION LICENSE TAX
Paid by each class during the fiscal years ending June 30, 1929, 1930, 1931 and 1932.**

CLASS	6 30 29	No	6 30 30	No	6 30 31	No	6 30 32	No	Increase %	Increase	Total for Four Year by Class
Amusements	\$ 1,719.53	16	2,453.36	18	2,865.45	12	1,474.99	15		\$1,713.16	\$9,190.63
Bakers and Confectioners	1,885.57	15	2,067.58	14	1,540.76	11	1,174.66	9		369.10	6,667.57
Banks and Finance Companies	8,967.15	78	7,730.67	77	1,275.57	55	7,539.86	67	3,324.29		28,573.25
Books and Shoes	86.15	5	213.66	5	55.41	2	None				355.52
Cement, Concrete, Brick and Tile	2,329.69	7	3,190.35	4	50.75		878.73	3	827.98		6,419.52
Contractors (Miscellaneous)	1,964.95	17	1,572.20	9	1,543.04	12	2,149.92	10		324.12	9,297.11
Crocheries (Miscellaneous)	678.89	11	657.13	14	684.78	11	1,249.92	10		202.68	2,926.82
Drugs, Wholesale and Retail	540.58	90	652.91	17	177.81	6	577.01	6		1,949.31	1,949.31
Electrical Machinery and Supplies	1,269.18	6	1,089.47	11	450.18	8	268.39	4		181.79	3,077.52
Farming and Livestock	8,421.00	85	2,857.84	15	700.81	12	545.75	9		185.66	12,193.40
Flour Mills	5,613.99	9	1,666.15	8	1,965.99	5	2,904.18	7		2,671.11	17,440.31
Foundries, Machine Shops and Sheet Metal Works	2,899.24	47	619.97	11	759.67	12	1,752.80	7		1,111.36	4,111.36
Furniture and Produce	1,501.58	8	1,575.17	9	667.40	1	302.11	2	551.88		1,964.63
Garages, Carpets, Etc	1,601.22	6	2,279.39	11	311.79	1	302.11	2		1,994.72	1,994.72
General, Auto Sales and Supplies	2,962.46	65	2,182.13	60	650.88	24	346.39	19		304.19	6,411.86
Groceries, Merchandise and Department Stores	16,120.05	99	11,954.63	84	5,201.01	40	5,555.78	55	374.77		78,861.47
Grain, Seeds and Elevators	8,160.81	64	5,046.91	59	6,827.24	10	1,859.34	31		4,967.90	21,861.30
Grocers, Wholesale and Retail	5,541.31	31	6,884.37	12	3,871.60	3	2,412.17	28		1,429.13	18,739.88
Hardware, Lumber, Implements, Coal, Grain	14,718.01	112	15,521.39	115	3,345.53	55	1,922.11	32		1,393.12	31,507.04
Hotels, Restaurants and Tourist Camps	643.22	11	1,341.56	11	746.83	11	298.13	5		508.40	2,880.01
Insurance (Total)	13,845.06	65	18,974.60	99	15,118.60	90	12,185.72	74		2,932.88	59,214.82
Life											
Fire											
Miscellaneous											
Laundries and Cleaners	944.34	12	977.94	14	542.43	7	941.82	16	337.24		2,629.87
Layettes and Land Loans											
Investments, Abstracts	2,058.48	34	2,949.07	17	1,773.00	19	1,650.16	18		422.81	7,520.71
Light, Water and Power	50,876.20	20	51,818.16	10	37,798.81	12	28,213.84	8		9,582.00	171,767.34
Lumber Manufacturing	2,344.80	5	1,168.42	11	293.33	4	292.84	4		7,466.37	7,466.37
Mining, Milling and Smelting	111,716.19	96	216,172.57	36	39,231.63	23	9,050.06	11		30,181.57	375,170.45
Oil, Grease, Gas, and Oil, Wells and Supplies											
Sewage Stations	5,943.69	36	6,679.67	34	1,671.37	34	3,045.81	24	1,474.44		17,309.54
Coal and Gas Production, Pipe Lines	25,536.52	29	24,392.12	65	16,411.46	60	10,900.27	58		5,514.19	75,843.47
Prockers and Butchers	730.66	11	2,115.35	18	394.69	8	72.83	10		324.86	3,633.59
Printing, Binding and Kindred Lines	1,179.53	4	984.24	4	347.67	6	274.08	3		73.59	2,533.55
Railroad and Transportation Companies and Air Service											
Real Estate, Ins. Agencies, Rentals, Etc	13,522.75	15	8,127.31	14	2,405.25	8	169.63	6		1,935.62	21,834.94
Stationers, Publishers and Office Supplies	1,676.64	67	5,454.94	70	7,766.85	58	3,010.67	49		7,561.8	16,606.10
Teaming, Storage and Transport	1,997.06	19	2,444.93	16	1,252.87	14	976.89	12		2,755.98	5,981.62
Telephone and Telegraph	777.00	2	60.00	1	164.58	3	155.98	4		8.60	1,257.56
Tobacco	6,416.63	7	6,464.80	3	6,484.04	3	6,323.37	2		160.61	25,415.8
Tobaccoists	229.00	1	186.20	3	6.72	1	1.77	1		1.95	420.6
Undertakers and Floral	1,112.41	1	746.19	13	147.60	4	81.17	2		66.47	1,798.43
Miscellaneous, Grocers, Sugar, Meats, Leather Goods, Hospitals, Dentists, Decorators, Jewelry, Etc.											
TOTALS	11,190.40	26	9,753.26	29	3,408.74	7	3,577.14	10	168.42		27,929.82
	\$344,547.69		\$437,908.29		\$171,554.45		\$110,479.36		\$7,170.95	\$67,841.61	\$1,063,859.61

FREIGHT LINE COMPANY TAX

Chapter 165, Revised Codes of Montana of 1921, imposed a tax of 5 per cent upon the total gross earnings of freight line companies from all sources within the state. Chapter 185, Laws of 1925, reduced the tax to the equivalent of 2 per cent of such gross earnings, and chapter 75, Laws of 1931 set the rate back to the original 5 per cent, whereupon most of the larger taxpayers paid under protest alleging the law unconstitutional. They were successful in the district court and the case is now (December, 1932) before the supreme court for final decision. Taxes were determined during the two years as follows:

Year	Amount of Tax
1931	\$68,582.98
1932	52,463.63

OIL PRODUCERS LICENSE TAX

Chapter 186 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provided for a license tax in an amount equal to 1 per cent of the total gross value of all petroleum and other mineral or crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended this law, raising the tax to 2 per cent and changing the distribution of the funds. Pursuant to Chapter 119, Laws of 1927, receipts are now distributed as follows:

- 25% to the County and District High Schools of the state, based on the aggregate number of day's attendance
- 25% to the state common school equalization fund
- 50% to the state general fund.

Oil License Taxes

FISCAL YEAR

July 1, 1930 to June 30, 1931

	Kevin	Cat Creek	Pondera and Bannantyne	Lake Basin	Elk Basin	All Fields
3rd Quarter, 1930	\$19,727.33	\$ 3,911.16	\$ 6,073.19	\$162.34	\$ 147.69	\$30,021.71
4th Quarter, 1930	14,623.11	3,537.79	4,652.81	157.33	195.70	23,466.74
1st Quarter, 1931	19,132.37	2,950.26	3,499.19	122.63	209.41	16,923.26
2nd Quarter, 1931	8,696.93	2,650.87	2,285.64	84.02	970.15	11,687.61
TOTALS	\$53,179.74	\$13,050.08	\$16,510.83	\$535.72	\$1,822.95	\$85,099.32

FISCAL YEAR

July 1, 1931 to June 30, 1932

3rd Quarter, 1931	\$ 6,310.18	\$ 2,390.22	\$ 2,052.03	\$ 89.45	\$ 636.23	\$12,078.11
4th Quarter, 1931	7,132.08	2,326.76	1,363.83	96.96	530.97	12,350.60
1st Quarter, 1932	6,543.81	2,363.27	1,996.34	109.17	552.28	11,495.84
2nd Quarter, 1932	8,119.36	2,270.15	2,131.02	46.92	2,058.20	11,925.65
TOTALS	\$29,305.43	\$ 9,290.40	\$ 8,143.22	\$333.50	\$3,777.68	\$50,850.23

COAL MINERS AND DEALERS LICENSE TAX

Chapter 182 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provides for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the state, and an equal amount on each ton of coal shipped into and sold within the state. All license taxes collected under this provision shall be deposited to the credit of the general fund of the state.

Coal License Taxes Determined by State Board of Equalization

FROM PRODUCTION AND SALES DURING FISCAL YEAR—July 1, 1930 to June 30, 1931		Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1930		\$ 33,613.25	\$1,334.15	\$ 34,947.40
4th Quarter, 1930		17,920.89	3,410.36	51,331.25
1st Quarter, 1931		31,454.37	2,536.54	33,990.91
2nd Quarter, 1931		21,030.50	917.32	24,947.62
TOTALS		\$137,018.81	\$8,198.37	\$145,217.18
FROM PRODUCTION AND SALES DURING FISCAL YEAR—July 1, 1931 to June 30, 1932		Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1931		\$ 27,398.25	\$ 780.20	\$ 28,178.45
4th Quarter, 1931		39,917.53	2,674.71	12,592.24
1st Quarter, 1932		29,368.31	1,544.26	31,524.57
2nd Quarter, 1932		20,804.13	347.77	21,148.90
TOTALS		\$118,097.22	\$5,346.94	\$123,444.16

CEMENT PRODUCERS AND DEALERS LICENSE TAX

Chapter 184 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, as amended by the Legislature of 1925, provides for a license tax on cement in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster or gypsum in an amount equal to 5 cents per ton or two thousand pounds, on all cement, cement plaster or gypsum manufactured within the state, and an equal amount on all cement, cement plaster, or gypsum shipped into and sold within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

Cement License Taxes Determined by State Board of Equalization

FROM DEALERS and MANUFACTURERS DURING FISCAL YEAR—July 1, 1930 to June 30, 1931	Tax Payable by Dealers	Tax Payable by Manufacturers	TOTAL
3rd Quarter, 1930	\$302.32	\$ 9,973.90	\$10,276.22
4th Quarter, 1930	61.85	2,488.05	2,549.90
1st Quarter, 1931	181.25	467.87	589.12
2nd Quarter, 1931	119.29	3,942.75	4,062.04
TOTALS	\$664.71	\$16,812.57	\$17,477.28

FROM DEALERS and MANUFACTURERS DURING FISCAL YEAR—July 1, 1931 to June 30, 1932	Tax Payable by Dealers	Tax Payable by Manufacturers	TOTAL
3rd Quarter, 1931	\$ 52.34	\$ 1,297.15	\$ 1,259.49
4th Quarter, 1931	83.47	1,790.10	1,783.57
1st Quarter, 1932	245.60	406.20	351.80
2nd Quarter, 1932	37.41	876.35	913.76
TOTALS	\$418.82	\$ 3,889.80	\$ 4,308.62

CARBON BLACK LICENSE TAX COLLECTED BY THE STATE
BOARD OF EQUALIZATION

Chapter 97, Laws of 1929, Section 2, "Every person engaged in or carrying on within this state the business of producing or manufacturing for sale, profit or use the commodity or substance known as "carbon black," heretofore defined, must, for the year 1929, and each year thereafter, when engaged in or carrying on any such business in this State, pay to the State Treasurer for the exclusive use and benefit of the State of Montana, a license tax for engaging in and carrying on such business in an amount equal to one-eighth (1/8) of one cent (1c) for each pound of carbon black produced or manufactured by such person within the State during each year."

	Tax
July 1, 1930 to December 31, 1930	\$337.16
January 1, 1931 to June 30, 1931	165.66
July 1, to December 31, 1931	60.54
January 1, 1932 to June 30, 1932	—
TOTAL	\$563.36

GASOLINE LICENSE LAW

Chapter 92, Laws of 1929, provides for a license tax equal in amount to 5 cents per gallon on all gasoline manufactured within the state, and on all gasoline shipped into the state.

Seventy-five per cent of the money derived from this license tax is credited to the State Highway Fund, and twenty-five per cent to the Gasoline License Drawback Fund.*

FISCAL YEAR—July 1930 to June 30, 1931		Distributors and Dealers	1926 Delinquent TOTALS Gasoline Tax	
	Refiners			
1930—July	\$ 155,042.25	\$ 257,824.60	\$ 412,866.85	\$ 500.00
August	193,529.65	228,286.88	421,816.53	.. .. .
September	139,362.75	384,964.82	524,317.57	.. .. .
October	112,647.50	265,848.53	368,496.03	500.00
November	94,523.63	197,757.80	292,281.43	500.00
December	79,100.00	156,250.40	235,350.40	500.00
1931—January	79,636.63	121,522.49	201,159.12	500.00
February	83,300.14	124,626.26	207,926.40	500.00
March	128,906.92	75,681.73	204,588.65	300.00
April	177,625.28	104,316.69	281,941.97	480.87
May	161,995.48	251,594.67	413,590.15	.. .. .
June	166,452.51	213,886.90	380,339.41	.. .. .
TOTALS	\$1,572,122.74	\$2,372,551.77	\$3,944,674.51	**\$3,780.87

FISCAL YEAR—July 1931 to June 30, 1932		Distributors and Dealers	TOTALS	
	Refiners			
1931—July	\$ 167,439.39	\$ 220,599.37	\$ 388,038.76	
August	203,865.25	203,146.54	407,011.79	
September	153,229.36	269,124.57	422,353.93	
October	165,527.05	146,228.12	311,755.17	
November	89,586.08	257,661.29	347,247.37	
December	80,142.10	155,792.81	235,934.91	
1932—January	73,925.00	109,401.77	183,326.77	
February	62,511.08	104,284.09	166,795.17	
March	84,708.89	57,230.82	141,939.71	
April	162,967.96	47,169.99	210,137.95	
May	165,113.68	206,555.25	371,669.03	
June	142,708.78	224,768.70	367,477.48	
TOTALS	\$1,551,724.62	\$2,001,963.02	\$3,553,687.64	-----

Chapter 92, Laws of 1929, Section 2383. "In making the computation of license tax due, two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation and other loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by dealers from July 1, 1930
to June 30, 1932, 2% for evaporation and other loss \$153,027.79

Amount of gasoline sold United States Government agencies from
July 1, 1930 to June 30, 1932, on which no tax was collected,
1,406,926 gallons, tax 70,346.80

TOTAL \$223,374.59

(See *Panhandle Oil Co. vs. Mississippi*, 277 U. S. 218.)

*If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of fiscal year all money in Drawback fund is transferred to Highway Fund.

**1926 Gasoline Tax is distributed as follows:

30% to State General Fund.

15% to Highway Fund.

55% to County Road Fund.

GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA FROM 1921 TO 1931 INCLUSIVE.

	Manufactured	Exported	Sold	Imported	Total Gallons
1921	308,490	None	308,490	17,008,319	17,316,809
1922	3,728,288	None	3,728,288	20,873,168	24,601,456
1923	11,672,234	620,095	11,052,139	21,104,474	32,156,643
1924	26,022,212	4,953,913	21,048,299	13,336,962	31,385,261
1925	31,950,588	4,594,226	27,356,362	12,222,844	39,579,296
1926	37,212,681	4,049,877	33,162,804	15,441,997	48,694,891
1927	31,526,296	2,631,111	28,895,185	22,619,499	51,514,684
1928	38,833,256	3,326,275	35,506,981	36,049,430	71,556,411
1929	34,104,549	8,611,361	30,793,188	51,990,463	82,183,651
1930	33,895,186	5,562,527	28,332,661	51,360,609	79,693,270
1931	39,077,006	4,487,262	34,589,744	43,054,316	77,644,060
	<hr/> 293,630,786	<hr/> 38,856,647	<hr/> 254,774,141	<hr/> 395,062,141	<hr/> 559,836,282

NOTE Included in above gallonage is small percentage of gasoline upon which no tax has been paid, due to sales to United States agencies, National Parks and two per cent allowed for evaporation and other loss

RECEIPTS FROM GASOLINE TAX FROM 1921 TO 1931 INCLUSIVE

1921	\$ 185,277.55
1922	341,370.43
1923	441,258.04
1924	554,332.35
1925	630,389.28
1926	682,023.69
1927	1,767,408.16
1928	2,194,070.58
1929	3,770,755.97
1930	3,873,828.42
1931	3,801,887.63
	<hr/>
TOTAL	\$18,242,601.20

REFUND OF GASOLINE LICENSE TAX

Number of Claims Presented from July 1, 1930 to June 30, 1931 34,975

July 1, 1930 to June 30, 1931

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead	\$ 2,146.21	\$ 822.81		\$ 757.85		\$ 565.55
Big Horn	19,924.38	18,974.23	....	593.50		354.65
Blaine	19,915.24	19,551.84		293.95		159.45
Broadwater	3,973.29	3,602.86		136.53		233.90
Carbon	7,980.32	7,796.42				273.90
Carter	2,278.21	2,007.75	....	25.67		244.79
Cascade	48,761.93	36,984.13		8,501.01	959.55	2,317.24
Chouteau	53,583.80	51,810.27	....	1,564.23		209.30
Custer....	12,617.05	11,251.69	16.50	1,995.61	72.85	367.40
Daniels	45,593.54	44,676.13		793.60		123.81
Dawson	28,068.55	25,482.69		977.42	33.10	1,575.33
Deer Lodge	2,605.39	785.87	62.67	809.70		947.15
Fallon.....	15,857.74	14,904.69		905.80		47.25
Fergus.....	36,112.58	34,008.15	....	1,303.94	72.29	728.20
Flathead	11,381.51	3,086.70	3,564.77	2,523.43	264.85	1,941.76
Gallatin	15,092.83	12,277.64	26.95	1,655.82		1,132.42
Garfield	10,308.22	9,636.40	....	251.00		420.82
Glacier	3,724.50	3,151.33		57.50		515.67
Golden Valley	2,054.48	1,790.03		339.35		15.10
Granite	605.24	427.29		177.95		
Hill	35,217.87	34,651.50		451.15	62.50	352.42
Jefferson	4,518.03	1,268.63	110.02	3,100.38		9.00
Judith Pass	19,305.95	19,010.75	6.50	198.45		90.25
Lake	6,646.70	1,989.25	278.95	1,218.50		160.00
Lewis & Clark	9,235.87	5,749.12	....	1,896.80	20.75	1,569.20
Liberty...	7,644.11	6,224.41		1,382.12		37.55
Lincoln...	6,466.58	232.07	3,803.64	1,797.12		633.75
Madison	3,738.10	2,703.04	....	697.11		337.95
McCone	28,152.14	27,437.31		690.05		21.75
Meagher	2,466.87	2,008.30	51.97	389.10		14.50
Mineral	103.57	228.67				171.90
Missoula	7,107.45	3,543.15	1,486.87	1,184.90	666.56	525.97
Musselshell	3,338.79	2,923.54	92.75			322.50
Park	6,536.17	4,503.71	33.15	1,435.30		563.98
Petroleum	3,986.09	3,490.67	....	424.67		70.75
Phillips	19,811.49	18,042.61	15.25	1,502.53	5.00	246.10
Pondera	16,332.10	14,462.60	27.25	1,652.10		789.85
Powder River	8,569.70	7,967.13	73.55	520.12		8.60
Powell	5,803.14	576.12	77.65	3,512.12		1,607.55
Prairie	11,895.83	11,855.08	....	3.25		37.50
Ravalli	7,442.05	5,097.80	2,079.90	37.10		227.25
Richland	32,067.37	30,099.68	12.50	1,338.70	19.02	597.47
Roosevelt	55,285.33	51,617.56	38.70	66.50	51.25	511.32
Rosebud	12,211.37	8,448.92	80.35	93.80		3,618.30
Sanders	4,360.72	4,391.22	4,574.15	725.16		673.19
Sheridan	52,403.35	51,734.14	....	319.20	3.00	347.01
Silver Bow	18,167.81	62.95	40.50	11,869.71	3,602.30	2,592.35
Stillwater	8,232.48	6,888.21	132.25	1,073.91		138.05
Sweet Grass	2,217.22	2,148.37	5.55			63.30
Teton	30,984.47	29,723.07	....	968.45		292.95
Toole	11,753.78	8,062.41		2,271.37		1,420.00
Treasure	2,966.74	2,772.79	....			193.95
Valley	47,760.91	46,718.74	9.50	471.60		561.10
Wheatland	1,893.42	1,851.92	....		36.50	5.00
Wibaux	10,697.51	10,434.01	....	258.75		4.75
Yellowstone	22,102.83	17,642.11	141.70	2,621.57	124.80	1,572.65
	**33,355.03	452.00		12,016.51	518.70	20,367.82
THE STATE	\$904,994.28	\$752,865.90	\$13,873.54	\$78,804.60	\$6,513.02	\$52,937.22

*Lighting systems, dredging, general construction work, garage work, drilling water wells, pumping water, operating motor boats for pleasure and as ferries, refrigerating systems, blacksmith, plumbing and painting work, printing press, pile driving, cooking, ditching and welding.

**Gasoline used to operate mechanical amusements, in operation and construction of railroads and in stationary engines in the various counties, where claimants reside outside the State of Montana.

REFUND OF GASOLINE LICENSE TAX (Continued)

Number of Claims Presented from July 1, 1931 to June 30, 1932 30,962
 July 1, 1931 to June 30, 1932

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscellaneous
Beauregard	\$ 4,631.97	\$ 1,393.10		2,954.95	18.50	265.42
Big Horn	8,158.88	6,924.16		933.02		301.70
Blaine	12,227.98	11,648.61		324.12	7.50	248.35
Broadwater	3,928.09	2,838.25		779.05		310.79
Carbon	12,520.53	5,697.16	78.10	5,095.32		1,649.95
Carter	1,613.39	1,474.31		20.80		148.19
Cascade	39,556.96	26,591.39		19,588.50	677.45	1,699.62
Chouteau	32,333.56	31,773.77		191.37		158.42
Custer	19,218.14	5,543.96	3.00	4,571.78	21.40	78.00
Daniels	22,489.95	21,718.70		390.40	48.65	323.80
Dawson	16,617.61	11,189.40		2,949.46	38.45	340.30
Deer Lodge	2,349.90	655.10	87.45	965.95		641.40
Fallon	19,492.49	9,461.80		689.72		340.97
Fergus	27,611.88	24,313.21	1.50	2,422.70	50.70	823.77
Flathead	19,551.34	2,132.37	2,234.85	3,272.15	99.34	2,812.63
Gallatin	14,160.16	9,108.20	50.40	3,436.40	33.50	1,531.66
Garfield	7,070.99	5,964.02		636.67		470.30
Glacier	5,780.70	2,311.89		2,385.88		1,083.62
Golden Valley	1,227.09	994.74		190.05		42.30
Granite	2,380.46	390.74	47.50	1,903.22		129.00
Hill	21,697.61	20,690.08		393.20	21.60	592.73
Jefferson	3,764.60	576.87	144.00	3,066.78		36.95
Judith Basin	16,978.09	14,377.39		1,653.10		47.60
Lake	6,113.70	4,252.45	141.45	1,378.50		341.30
Lewis & Clark	29,035.18	2,787.73	56.50	1,984.44	388.63	12,717.88
Liberty	6,623.01	4,911.34		731.35	29.95	950.37
Lincoln	3,502.39	407.00	2,006.40	717.40		371.59
Madison	3,365.39	2,168.30	96.70	476.25		624.14
McCone	15,258.43	14,545.65		643.63		69.15
Meagher	4,364.10	1,383.70	75.55	2,880.10		24.75
Mineral	2,292.09	123.22	14.00	2,008.92		145.95
Missoula	9,176.08	2,106.38	1,470.06	3,377.45	701.79	1,520.40
Musselshell	2,499.74	2,293.84	38.40	152.25		242.25
Park	19,075.38	2,956.18	21.80	6,510.59		1,586.81
Petroleum	2,494.42	2,655.87		398.45		130.10
Phillips	17,449.50	13,625.95	16.70	2,655.30	10.55	1,111.00
Pondera	14,890.44	10,876.32		3,192.00	7.25	904.87
Powder River	4,573.49	3,624.31	17.95	777.75		153.48
Powell	12,984.92	1,058.34		1,017.80		10,008.78
Prairie	8,699.48	7,888.39		735.30		75.79
Ravalli	5,391.40	3,393.35	317.90	529.30		150.85
Richland	23,474.33	20,262.43	7.50	1,662.35		842.05
Roosevelt	49,682.71	44,251.35		5,085.32	65.29	287.75
Rosebud	7,018.47	6,268.17	5.25	490.15		314.90
Sanders	3,787.75	788.19	889.14	872.20		1,238.22
Sheridan	39,433.64	29,607.60		440.92	78.27	296.85
Silver Bow	24,916.59	113.83		13,487.44	1,439.25	6,876.07
Stillwater	6,488.92	4,856.60	19.40	955.91		666.01
Sweet Grass	2,251.21	1,709.04		39.40		511.77
Teton	23,219.42	21,292.21		1,025.90		901.31
Toole	11,611.45	5,314.92		3,194.22		2,802.31
Treasure	6,728.23	2,116.83		4,439.10		172.30
Valley	29,098.93	27,586.49		1,154.95		557.49
Wheatland	2,398.62	1,506.89		872.78	4.20	14.75
Wibaux	5,198.40	4,976.15		169.00		59.25
Yellowstone	18,213.27	9,855.14	95.65	6,993.43	51.52	1,217.53
	**65,394.99	712.02		12,065.04	148.70	22,468.14
THE STATE	\$746,206.26	\$482,639.71	\$7,928.15	\$161,253.48	\$6,941.89	\$84,143.03

*Lighting systems, dredging, general construction work, garage work, drilling water wells, pumping water, operating motor boats for pleasure and as ferries, refrigerating systems, blacksmith, plumbing and painting work, printing press, pile-driving, cooking, ditching and welding.

**Gasoline used to operate mechanical amusements, in operation and construction of railroads and in stationary engines in the various counties, where claimants reside outside the State of Montana.

TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation mines are assessed by the county assessors at the price paid the Government therefor, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessments being based on verified statements filed with the board by the producers and allocated to the counties in which the mines are situated. The **taxable** value of the assessment at the price paid the Government (\$2.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessments all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries, and mines producing precious or semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

Royalties

Royalties are assessed direct to the persons receiving same and are valued for taxation purposes at the amount received ~~less~~ an allowance for the same depletion allowed by the federal government on income tax returns. There is also a provision for deduction of storage charge in cases where the royalty owner incurs that expense. The assessment is assigned to Class I, taxable at 100 per cent.

Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a **license** tax of five cents per ton on all coal mined; oil producers pay two per cent of the value of all oil produced; cement manufacturers pay four cents per barrel, plaster manufacturers pay five cents per ton, and metal mine operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement and plaster license taxes are treated more fully in another part of this report.

Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of $\frac{1}{4}$ of 1%; the next \$150,000 or portion thereof pays a tax of $\frac{1}{2}$ of 1%; the next \$100,000 or portion thereof pays a tax of $\frac{3}{4}$ of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1931 was \$231,853.67. In 1932 the amount payable is \$105,402.56. One-half of this revenue is credited to the general fund of the state, and one-half to the common school equalization fund.

NET PROCEEDS OF MINES

METAL MINES
1930 Production—Taxable 1931

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Broadwater	299	\$ 18,735	\$ 140	\$ 170	\$ 310
Cascade	259	6,725	658		658
Granite	37,500	572,463	11,402	7,666	19,068
Jefferson	2	25			
Judith Basin	82,554	660,757*			
Lewis & Clark	70,870	253,672		1,211	1,211
Lincoln	160	250			
Madison	23,494	238,534	46,421	1,617	48,038
Mineral	314	4,834			
Park	550	21,069			
Phillips	43	12,975	1,272		1,272
Sanders	10,021	81,018	5,963		5,963
Silver Bow	2,553,919	30,415,336	595,284	34,712	629,996
	<u>2,779,988</u>	<u>832,289,393</u>	<u>866,140</u>	<u>\$45,376</u>	<u>\$709,516</u>

*Includes value of sapphire production

METAL MINES
1931 Production—Taxable 1932

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Broadwater	5,345	\$ 24,541	\$ 7	\$ 2,361	\$ 2,368
Cascade	201	8,712	456	584	1,040
Granite	16,932	261,842	74,897	1,860	76,757
Jefferson	18	1,955		235	235
Judith Basin	..	119			
Lewis & Clark	11,871	13,063		821	821
Lincoln	90	311			
Madison	23,302	97,571	673	2,392	3,065
Park	50	2,441			
Phillips	1,927	50,743	22,020		22,020
Sanders	38,643	304,593	20,747		20,747
Silver Bow	1,955,616	16,353,611			
	<u>2,074,018</u>	<u>\$17,104,506</u>	<u>\$118,800</u>	<u>\$ 8,253</u>	<u>\$127,053</u>

REPORT OF STATE BOARD OF EQUALIZATION

COAL MINES
1930 Production—Taxable 1931

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	10,472	\$ 10,959	\$ 5,912		\$ 5,912
Carbon	622,372	1,568,544	183,802	214	184,016
Carter	531	250	250		250
Cascade	308,326	599,399	73,234	13,003	86,237
Chouteau	3,326	9,445	...		....
Daniels	5,160	8,804	1,079		4,079
Dawson	3,988	6,624	680	63	713
Fergus	4,265	12,502	175	998	1,473
Gallatin	322	1,173		105	105
Garfield	592	2,960			
Golden Valley	993	4,476	90	217	307
Hill	6,421	14,684	2,727	490	3,217
Judith Basin	4,919	12,736	1,331		1,331
McCone	715	1,563	943		943
Musselshell	799,599	2,032,208	152,586	48,493	201,079
Park	139	556			
Pondera	1,170	7,670	684	250	934
Powder River	2,099	2,099	2,099		2,099
Richland	35,581	82,345	2,209	275	2,484
Roosevelt	5,670	11,680	1,415	118	1,533
Rosebud	1,065,366	1,595,859	714,565	40,386	754,951
Sheridan	19,955	36,408	4,764		4,764
Stillwater	770	772	772		772
Toole	869	6,952			
Valley	2,918	7,760	2,266		2,266
Wibaux	8,131	12,193	2,048		2,048
	2,914,669	\$6,050,612	\$1,156,931	\$104,612	\$1,261,543

COAL MINES
1931 Production—Taxable 1932

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	8,873	\$ 14,528	\$ 2,806		\$ 2,806
Carbon	403,017	989,881	52,223	2,605	54,828
Carter	218	162			
Cascade	376,368	638,979	12,615	22,986	65,601
Chouteau	1,958	7,557		524	524
Daniels	1,331	5,406	516	150	966
Dawson	2,645	3,907	122	99	221
Fallon	923	1,523			
Fergus	15,702	25,835	1,848	1,660	3,508
Gallatin	73	336			
Garfield	166	166	83		83
Golden Valley	525	3,757		198	198
Hill	4,396	11,565	1,733	284	2,017
Judith Basin	3,964	12,403	345		345
McCone	368	222	109		109
Musselshell	661,860	1,304,731	159,089	30,320	189,409
Park	2,821	9,924		664	664
Pondera	1,146	6,817	741	250	991
Powder River	1,395	3,202			
Richland	15,396	32,078	863	178	1,041
Roosevelt	5,036	5,855	1,273	17	1,320
Rosebud	908,941	1,362,355	592,670	33,822	626,492
Sheridan	14,501	22,533	2,103	103	2,506
Stillwater	347	1,480	542		542
Teton	407	2,646	127	204	631
Toole	838	5,765	1,000		1,000
Valley	2,712	5,216	944		944
Wibaux	4,695	6,862			
	2,443,626	\$4,485,691	\$ 862,352	\$ 94,394	\$ 956,746

OIL AND GAS
1930 Production—Taxable 1931

		Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Blaine	Gas	629,144M	\$ 30,569	\$ 14,879	\$ 6,612	\$ 21,491
Carbon	Oil	39,596	59,671	6,356	4,638	19,994
Fallon	Gas	4,388,285M	215,451	96,859	25,678	122,537
Garfield	Oil	542	840		167	107
Glacier	Gas	16,956M	803		123	123
Liberty	Oil	2,259	4,517	1,092	281	1,373
	Gas	119,987M	5,951	1,457	549	1,997
Petroleum	Oil	415,029	657,807	367,650	117,583	485,233
Pondera	Oil	728,749	1,185,325	599,656	123,427	714,083
Stillwater	Oil	22,757	26,575	13,076	2,499	15,485
Teton	Oil	32,520	46,750	14,791	3,564	20,355
Teale	Oil	1,992,141	3,333,613	1,422,797	412,910	1,835,707
	Gas	3,413,624M	147,799	61,795	14,329	76,134
Wibaux	Gas	191,267M	3,937		1,578	1,578
	Oil	3,225,261	\$5,396,998	\$2,416,418	\$666,919	\$3,083,337
	Gas	8,657,833M	403,613	174,900	48,960	223,860

OIL AND GAS
1931 Production—Taxable 1932

		Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Blaine	Gas	552,947M	\$ 27,647	\$ 14,094	\$ 5,736	\$ 19,830
Carbon	Oil	180,009	193,517	139,216	17,577	156,793
	Gas	496,354M	3,217		227	227
Fallon	Gas	4,573,325M	223,413	87,923	28,319	116,233
Garfield	Oil	383	381		48	48
Glacier	Gas	1,441,264M	62,399	2,009	3,541	5,550
Liberty	Oil	2,827	5,122	1,591	320	1,911
	Gas	1,962,672M	27,595	14,649	5,788	17,437
Petroleum	Oil	354,793	607,314	395,830	72,194	267,934
Phillips	Gas	166,869M	8,343	8,343		8,343
Pondera	Oil	567,728	459,463	154,153	48,978	203,131
Stillwater	Oil	22,882	22,882	12,533	2,074	14,607
Teton	Oil	17,089	14,901	3,539	1,626	5,165
	Gas	675M				
Teale	Oil	1,631,772	1,651,356	555,573	208,336	763,909
	Gas	2,575,637M	114,887	48,076	12,165	69,241
Valley	Gas	133,471M	6,674	6,674		6,674
Wibaux	Gas	120,159M	3,695		740	740
	Oil	2,717,474	\$2,715,936	\$1,962,435	\$351,063	\$1,413,498
	Gas	11,123,364M	477,699	181,768	53,597	235,275

MISCELLANEOUS
1930 Production—Taxable 1931

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Fergus...	76,534*	\$343,700	\$ 8,159		\$ 8,159
Gallatin...	89,000**	480,832	84,329	..	84,329
Jefferson...	15,129**	26,839	5,401		5,401
Lincoln...	1,056***	15,086			..
Powell	12,351**	69,335	8,243		8,243
	<hr/> 194,070	<hr/> \$935,792	<hr/> \$106,132	<hr/> — — —	<hr/> \$106,132

*Lime Rock and Gypsum
 **Lime Rock
 ***Zonolite

MISCELLANEOUS
1931 Production—Taxable 1932

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Fergus...	57,082*	\$272,708	\$ 8,030	.	\$ 8,030
Gallatin...	13,333**	79,160			..
Jefferson...	3,027**	3,273	2,000		2,000
Lincoln...	1,325***	19,916			..
Powell	3,253**	35,573	3,349		3,349
	<hr/> 78,020	<hr/> \$410,630	<hr/> \$ 13,379	<hr/> — — —	<hr/> \$ 13,379

*Lime Rock and Gypsum
 **Lime Rock
 ***Zonolite

CHAPTER 159**Revised Codes of Montana, 1921****CLASSIFICATION OF TAXABLE PROPERTY**

1999. Classification of property for taxation. For the purpose of taxation the taxable property in this state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana (2090); also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county boards of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil or minerals, and the same shall be placed in this classification for the purpose of taxation.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

Class Three. Livestock, poultry and all agricultural products, stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

Class Four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys, and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

*Class Six. The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association. }

Class Seven. All property not included in the six preceding classes.

2000. Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1. One hundred per cent of its true and full value.

Class 2. Twenty per cent of its true and full value.

†Class 3. Thirty-three and one-third per cent of its true and full value.

Class 4. Thirty per cent of its true and full value.

Class 5. Seven per cent of its true and full value.

*Class 6. Forty per cent of its true and full value.

Class 7. Forty per cent of its true and full value.

Construed by the Supreme Court of Montana in:

Hilger vs. Moore, 56 Montana 146;

First National Bank of Glendive vs. County of Dawson, 66 Montana 321;

Northern Pacific Railway Company vs. Sanders County, 66 Montana 608;

State Ex Rel. Northern Pacific Railway Company vs. Duncan, 68 Montana 420;

Heckman vs. Custer County, 70 Montana 84;

Butte Electric Railway Company, vs. McIntyre, 71 Montana 21;

State Ex Rel. Hinz vs. Moody, 71 Montana 173;

East Helena State Bank vs. Rogers, 73 Montana 210;

Commercial National Bank of Miles City vs. Custer County, 76 Montana 45;

Reversed 275 U. S. 502.

Chicago, Milwaukee & St. Paul Railway Company vs. Powell County, 76 Montana 596;

Montana National Bank of Billings vs. Yellowstone County, 78 Montana 62;

Reversed 276 U. S. 500.

Butte Electric Railway Company vs. Brett, 80 Montana 12;

State Ex Rel. Conrad Banking Corporation vs. Mady, 83 Montana 418.

‡Amended by implication by Laws of 1931.

*Amended by implication by Laws of 1929.

For taxation of building and loan associations see Chapter 62, Laws of 1929.

For taxation of life insurance companies see Chapter 63, Laws of 1929.

VALUATION BY CLASSES **Showing Effect of Classification Law Which Became Operative in 1919** **(Taxable Valuations Only)**

Year	Class I 100%	Class II 20%	Class III 33 1/3%	Class IV 30%	Class V 7%	Class VI Bank Stock 10% - 7% - 30% (see note)	Class VII 10% - various	TOTAL TAXABLE VALUATION
1916	\$ 31,015,780	\$ 14,586,292	\$ 69,981,126	\$ 265,472,318	\$ 7,820,491	\$ 12,103,755	\$ 83,918,161	\$ 187,898,353
1917	50,757,034	18,120,070	89,013,870	310,621,821	9,613,032	13,713,828	90,116,774	582,286,529
1918	22,617,715	24,275,265	97,877,702	333,120,526	8,869,865	13,816,845	88,126,268	589,301,187
1919	1,673,246	13,204,743	76,185,773	312,389,332	4,501,998	8,822,446	106,818,632	526,596,149
1920	7,976,128	12,476,534	60,785,775	321,758,344	4,410,615	8,837,314	98,978,237	514,322,944
1921	9,187,438	11,653,970	18,891,657	306,680,182	4,097,992	8,212,659	107,045,408	495,678,379
1922	13,297,907	9,926,146	39,974,911	286,502,083	3,560,810	7,122,659	104,815,136	405,990,284
1923	13,493,050	9,164,983	36,881,956	287,887,715	3,468,520	6,909,952	108,840,165	466,629,753
1924	12,305,434	9,128,081	34,848,992	278,942,232	3,165,835	4,599,002	98,284,185	411,274,767
1925	9,433,187	9,945,557	35,361,812	268,146,344	3,049,139	3,365,284	100,611,161	420,343,385
1926	17,329,926	10,887,423	38,337,747	269,265,124	3,348,711	2,811,065	97,526,855	435,310,159
1927	14,833,751	11,396,197	36,529,489	262,313,109	3,511,391	2,294,179	100,842,885	432,344,107
1928	8,981,193	12,911,617	38,506,471	262,381,542	2,840,309	2,368,142	100,151,935	428,381,209
1929	13,866,265	15,194,362	41,635,917	262,604,465	1,983,943	3,662,923	104,134,911	443,082,816
1930	21,143,194	16,195,175	39,909,206	263,118,787	2,132,587	3,898,559	106,443,040	453,080,518
1931	38,788,480	14,274,695	34,407,212	242,584,872	2,374,869	3,195,254	99,957,862	410,634,611
1932	51,723,304	14,655,374	25,774,988	225,111,279	1,944,459	3,098,291	95,545,810	375,283,446

NOTE: From 1919 to 1926, national bank stock and moneyed capital of state banks was classified at 10 per cent of its true value, due to court decisions; such property was taxed at various percentages for the years 1927 and 1928. The law was amended in 1929, and since then such property is taxed at 30 per cent of full and true value.

ASSESSED VALUES — 1922-1932

REAL ESTATE & IMPROVEMENTS EXCLUSIVE OF CITY & TOWN LOTS

1922



1932



CITY & TOWN LOTS & IMPROVEMENTS

1922



1932



LIVESTOCK

1922



1932



ASSESSED VALUES — 1922-1932

PERSONAL PROPERTY OTHER THAN LIVESTOCK

1922



238,020,677

1932



193,257,019

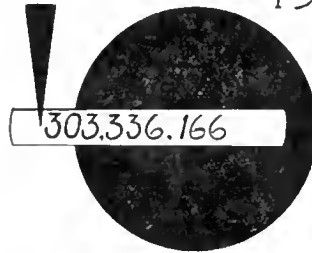
PUBLIC UTILITIES ASSESSED BY STATE BOARD OF EQUALIZATION

1922



291,180,440

1932



303,336,166

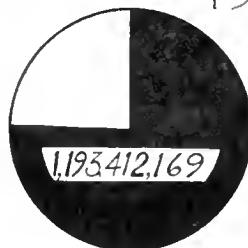
ALL PROPERTY

1922



1,471,232,574

1932



1,193,412,169

IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1931

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	44,326	\$29.25	\$ 1,296,540	152,058	\$11.32	\$ 2,178,113
Big Horn	32,610	26.98	1,206,135	92,817	9.23	856,890
Blaine	45,840	26.79	1,228,195	235,386	12.47	2,935,418
Broadwater	38,851	35.85	1,392,658	108,672	10.01	1,088,202
Carbon	71,269	61.10	1,568,885	75,327	12.68	955,129
Carter				355,857	7.30	2,598,719
Cascade	13,618	40.15	546,784	516,083	22.14	11,426,108
Chouteau	9,049	21.75	196,783	1,285,223	9.85	12,662,107
Custer	11,106	51.95	775,449	501,085	8.25	1,134,594
Daniels	1,073	17.77	19,075	369,639	12.43	4,596,456
Dawson	599	12.83	25,655	560,160	12.60	7,057,784
Deer Lodge	25,479	35.39	901,688	29,556	13.07	386,217
Fallon				560,158	11.76	6,592,007
Fergus	8,131	35.43	288,062	897,860	14.25	12,795,508
Flathead				110,635	41.61	4,604,035
Gallatin	121,557	19.51	6,019,320	200,513	20.09	4,028,395
Garfield				523,107	9.73	5,093,223
Glacier	7,467	20.00	149,315	105,872	10.56	1,117,820
Golden Valley	2,061	36.31	74,840	327,997	7.36	2,416,173
Granite	22,894	47.15	1,079,466			
Hill	3,000	35.39	106,175	1,083,689	10.61	11,499,621
Jefferson	30,549	35.50	1,081,499			
Judith Basin	6,722	37.75	253,795	388,890	23.15	9,003,550
Lake	73,287	31.72	2,321,920	77,238	19.60	1,513,535
Lewis & Clark	35,985	31.00	1,115,535	179,446	8.00	1,435,568
Liberty	400	30.00	12,000	417,610	7.16	2,989,033
Lincoln	1,717	32.31	152,385	37,755	16.35	617,425
Madison	92,888	10.14	3,728,555	46,153	7.10	3,111,610
McTone				828,249	13.65	11,310,630
Meagher	46,515	29.38	1,366,536	100,604	11.00	1,106,611
Mineral	788	46.14	36,360	5,164	28.05	144,845
Missoula	31,109	60.76	1,890,190	12,914	20.49	879,358
Musselshell				389,152	6.41	2,508,127
Park	65,106	53.02	3,451,670	127,582	17.51	2,234,352
Petroleum	12,094	34.56	117,991	278,138	10.48	2,914,918
Phillips	48,106	15.38	740,235	296,192	11.12	3,294,159
Pondera	86,502	32.55	2,815,937	438,513	9.41	4,118,325
Powder River				376,754	10.00	3,767,540
Powell	56,080	11.50	2,327,320	10,057	10.00	100,570
Prairie				507,240	11.42	5,791,699
Rayalt	97,435	15.61	1,413,968	15,415	9.99	154,014
Richland	30,238	16.62	1,409,770	469,154	12.84	6,023,957
Roosevelt	1,899	21.20	40,256	406,961	11.59	4,717,560
Rosbush	30,606	30.53	934,423	760,368	5.11	3,888,367
Sanders	11,061	25.86	286,074	58,316	16.10	938,102
Sheridan	242	29.75	7,200	569,970	13.97	7,964,800
Silver Bow	7,472	22.06	164,858	31,252	9.63	301,155
Stillwater	21,414	37.74	1,411,286	440,580	4.48	1,528,439
Sweet Grass	47,401	47.66	2,259,516	150,522	11.88	2,240,053
Teton	16,829	31.94	537,504	503,166	13.78	6,935,791
Toole				475,410	7.00	3,328,110
Treasure	15,934	51.09	814,065	164,581	9.79	1,610,860
Valley	31,319	20.27	634,801	869,143	9.99	8,681,749
Wheatland	35,747	31.72	1,133,241	162,212	8.71	1,408,102
Wibaux				176,794	16.34	2,888,925
Yellowstone	106,142	74.16	7,874,628	604,729	8.60	5,203,915
THE STATE	1,509,517	\$12.09	\$63,541,541	18,698,215	\$11.12	\$213,529,203

IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1932

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	51,241	\$27.56	\$1,412,454	145,689	\$14.03	\$2,044,063
Big Horn	32,166	36.74	1,181,935	91,300	9.69	830,285
Blaine	41,415	21.52	964,488	239,590	8.49	2,034,919
Broadwater	37,134	36.90	1,370,361	97,349	10.54	1,025,778
Carbon	72,067	37.67	1,156,147	71,175	9.54	679,104
Carter				354,194	7.28	2,577,722
Cascade	17,398	33.35	577,295	504,964	18.45	9,319,525
Chouteau	8,925	18.71	166,992	1,283,165	8.41	10,786,592
Custer	13,196	57.97	759,748	471,563	8.25	3,890,191
Daniels	1,114	17.49	19,485	362,596	12.45	4,513,106
Dawson	715	42.42	30,330	559,187	10.09	5,640,489
Deer Lodge	25,052	35.22	882,483	29,238	13.17	385,192
Fallon				552,209	11.76	6,498,608
Fergus	7,494	35.50	266,060	845,428	14.66	12,398,148
Flathead				411,038	33.64	3,735,305
Gallatin	129,511	49.46	5,960,345	199,521	20.05	4,001,135
Garfield	1,516	26.98	40,910	512,385	9.72	4,980,756
Glacier	7,546	20.00	154,910	106,258	10.53	1,119,385
Golden Valley	2,229	36.79	81,671	316,277	7.38	2,335,195
Granite	23,011	46.31	1,065,766			
Hill	2,885	29.50	85,111	1,080,287	9.02	9,745,085
Jefferson	30,460	33.56	1,022,303			
Judith Basin	6,723	37.75	253,795	388,900	18.52	7,204,405
Lake	71,633	31.26	2,239,085	77,662	18.61	1,445,380
Lewis & Clark	31,785	31.65	1,100,945	180,646	8.00	1,445,168
Liberty	400	35.00	3,500	410,276	7.16	2,937,498
Lincoln	2,894	39.24	109,945	31,020	18.03	559,165
Madison	92,878	38.40	3,566,325	45,846	7.20	329,600
McCone				817,404	12.70	10,381,180
Meagher	45,852	30.50	1,398,678	99,568	11.46	1,411,572
Mineral	813	47.27	38,430	5,145	27.86	143,350
Missoula	39,631	49.92	1,529,297	41,266	14.41	594,719
Musselshell				375,201	6.32	2,372,591
Park	65,190	42.50	2,769,818	127,285	14.07	1,790,700
Petroleum	14,566	17.36	252,876	269,288	7.25	1,959,397
Phillips	46,501	14.34	666,796	289,580	8.20	2,374,784
Pondera	84,520	32.90	2,781,193	438,271	9.39	4,118,520
Powder River				375,772	9.50	3,569,834
Powell	61,194	37.24	2,279,126	87,520	10.04	878,679
Prairie				463,584	10.45	4,844,862
Ravalli	96,272	45.77	4,406,746	15,398	9.61	147,980
Richland	29,953	41.69	1,248,655	452,917	14.47	5,192,990
Roosevelt	1,882	15.21	28,632	409,281	11.49	4,703,498
Rosebud	30,147	39.72	926,086	743,936	5.41	3,893,165
Sanders	11,604	24.49	281,280	57,527	15.68	902,098
Sheridan	70	30.00	2,100	561,201	14.08	7,906,955
Silver Bow	7,409	22.03	163,198	31,014	9.56	296,653
Stillwater	25,239	56.21	1,418,805	335,935	4.59	1,544,548
Sweet Grass	16,676	47.51	2,217,639	148,555	10.46	1,509,822
Teton	13,465	33.78	454,911	469,578	12.49	5,864,196
Toole				472,329	7.00	3,306,240
Treasure	15,997	51.23	819,465	166,111	9.70	1,612,795
Valley	28,061	20.14	565,183	855,103	10.18	8,701,469
Wheatland	35,585	31.19	1,109,751	453,151	6.96	3,151,747
Wibaux				175,309	16.30	2,858,050
Yellowstone	104,332	63.02	6,575,101	610,238	6.37	3,890,242
THE STATE	1,503,568	38.59	59,409,092	18,415,191	10.42	191,970,136
1923	1,631,374	851.15	883,447,433	23,072,679	813.47	8310,846,105
1924	1,467,567	52.37	76,857,750	19,483,349	13.97	268,017,740
1925	1,468,290	50.95	74,810,755	19,382,223	13.44	260,476,234
1926	1,453,621	50.80	73,850,541	20,034,669	12.86	257,624,423
1927	1,488,463	48.89	72,771,521	19,251,184	13.16	253,459,696
1928	1,469,925	49.09	72,161,272	19,137,431	13.19	252,489,094
1929	1,530,915	47.08	72,075,434	19,333,717	13.01	251,506,586
1930	1,511,301	46.48	70,239,707	19,129,606	12.98	248,223,303
1931	1,509,517	42.09	63,541,541	18,698,215	11.42	213,529,203
1932	1,503,968	38.59	59,409,092	18,415,191	10.42	191,970,136

GRAZING LANDS AND STATE LANDS—1934

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	821,453	\$2.66	\$2,185,873			
Big Horn	863,697	2.67	2,305,892	1,870	3.29	16,020
Blaine	1,349,258	4.51	6,086,215	16,009	1.47	71,585
Broadwater	338,590	3.53	1,196,741	1,670	7.08	11,820
Carbon	509,520	4.78	2,437,514	3,721	6.75	25,118
Carter	794,724	1.00	3,179,951	5,615	3.05	17,169
Cascade	780,035	7.25	5,657,418	17,546	19.25	337,675
Chouteau	631,159	5.44	3,436,129	97,955	5.43	531,835
Custer	1,306,911	2.30	2,997,888	7,853	2.30	17,999
Daniels	178,535	3.94	703,686	106,544	1.64	174,653
Dawson	709,208	3.35	2,372,446	29,928	2.89	86,596
Deer Lodge	193,905	4.16	807,278			
Fallon	330,062	2.62	865,160	15,648	1.85	29,035
Fergus	1,183,478	3.25	3,846,309			335,863
Flathead	361,464	6.01	2,175,275			
Gallatin	596,732	4.64	2,410,690	19,367	9.68	187,490
Garfield	1,256,017	4.37	5,491,629	5,884	1.62	9,557
Glacier	251,693	6.02	1,515,984	4,160	1.94	8,055
Golden Valley	294,909	2.78	822,506	4,720	5.21	24,612
Granite	283,302	4.26	1,192,435	(2,981)	5.23	15,594
Hill	396,052	5.45	2,161,872	80,019	2.11	169,264
Jefferson	357,013	3.57	1,276,978	7,916	5.56	13,980
Judith Basin	338,724	6.81	2,308,670	57,093	11.10	633,856
Lake	221,002	7.43	1,643,065	9,982	10.96	109,435
Lewis & Clark	687,941	3.99	2,749,482	34,214	1.00	136,856
Liberty	295,010	3.50	1,033,359	(43,864)	1.31	57,387
Lincoln	261,873	3.20	838,300			
Madison	851,850	3.60	3,062,973	10,224	6.91	70,680
McOne	413,705	4.59	1,899,730	8,541	3.81	32,791
Meagher	785,249	5.00	3,926,245	10,160	4.54	46,118
Mineral	83,941	3.92	329,219			
Missoula	265,945	4.19	1,112,799	3,371	9.80	33,060
Musselshell	651,203	2.66	1,734,591	6,313	1.93	12,248
Park	476,600	5.12	2,434,983	7,010	8.00	56,060
Petroleum	387,329	3.75	1,433,576	3,660	5.87	21,505
Phillips	1,328,276	4.24	5,634,626	18,956	1.65	31,219
Pondera	118,199	3.77	445,167	26,537	4.21	111,710
Powder River	809,225	3.41	2,779,905			
Powell	502,218	5.22	2,620,543	12,440	8.60	106,726
Prairie	189,760	2.88	1,412,834			
Ravalli	217,660	5.95	1,296,281			
Richland	666,741	4.19	2,791,350	(14,444)	4.20	(60,700)
Roosevelt	316,611	5.66	1,793,846	8,952	3.27	29,265
Rosebud	1,457,499	2.31	3,372,939	7,311	1.81	13,245
Sanders	305,674	1.77	1,458,043	1,625	1.85	22,450
Sheridan	287,977	7.29	2,100,493	24,711	5.19	128,132
Silver Bow	107,774	3.16	340,925			
Stillwater	169,216	3.23	1,565,455	13,257	4.31	57,159
Sweet Grass	602,270	4.52	2,724,893	8,769	6.78	59,426
Teton	417,189	5.70	2,379,094	41,000	3.59	147,330
Toole	483,187	4.00	1,932,827	18,164	.93	16,901
Treasure	286,365	3.30	944,801	2,560	6.30	16,135
Valley	747,672	3.92	2,932,058	10,500	2.31	94,756
Wheatland	247,644	5.67	1,405,660	16,919	4.76	80,516
Wibaux	320,270	3.88	1,245,000	5,705	2.26	12,895
Yellowstone	556,938	3.11	1,733,536	14,067	3.90	54,900
THE STATE	30,345,455	\$4.05	\$122,963,107	844,433	\$5.10	\$4,306,621

GRAZING LANDS AND STATE LANDS—1932

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	816,807	2.64	2,154,762	6,446	3.62	23,327
Big Horn	861,480	2.66	2,295,125	4,230	5.13	21,720
Blaine	1,330,921	3.35	4,456,376	11,638	3.70	43,108
Broadwater	338,885	3.58	1,213,354	2,565	5.50	14,120
Carbon	497,520	3.61	1,796,431	3,241	5.59	18,105
Carter	826,449	1.00	3,308,609	5,615	2.90	16,304
Cascade	796,534	5.72	4,562,761	18,473	15.60	288,300
Chouteau	635,052	1.85	3,081,118	95,322	5.16	491,343
Custer	1,330,698	2.41	3,208,792	7,853	2.41	18,899
Daniels	171,208	3.92	670,991	71,833	1.95	139,977
Dawson	698,044	3.03	2,115,093	28,541	2.19	62,520
Deer Lodge	193,303	4.12	796,958			
Fallon	321,515	2.61	841,527	15,488	2.01	31,248
Fergus	1,090,492	3.45	3,771,021	50,862	6.64	337,548
Flathead	364,550	5.82	2,124,365			
Gallatin	597,319	4.06	2,427,235	18,919	9.65	182,525
Garfield	1,289,482	4.36	5,629,085	4,930	1.66	8,199
Glacier	259,166	6.02	1,558,890	4,402	2.03	8,925
Golden Valley	289,782	2.80	812,193	4,737	5.31	25,133
Granite	285,816	1.17	1,192,926	(3,209)	....	17,863
Hill	395,163	4.63	1,830,093	77,932	2.24	174,750
Jefferson	355,745	3.58	1,273,143	7,824	5.58	43,700
Judith Basin	340,027	5.42	1,845,440	53,876	9.12	491,821
Lake	228,100	6.91	1,577,603	9,739	10.90	106,120
Lewis & Clark	689,296	3.99	2,752,348	29,700	4.50	133,850
Liberty	300,746	3.50	1,051,681	(43,474)	1.34	58,233
Lincoln	273,965	3.32	810,745			
Madison	851,750	3.11	2,909,238	10,334	6.92	71,450
McOne	399,428	3.77	1,504,220	7,755	3.16	24,470
Meagher	764,574	4.36	3,334,719	8,293	4.79	39,710
Mineral	50,025	3.64	182,131			
Missoula	350,765	2.87	1,006,575	3,371	7.36	24,820
Musselshell	639,681	2.61	1,671,764	6,124	1.80	11,029
Park	478,341	4.16	1,991,296	5,976	5.80	34,696
Petroleum	370,194	2.60	961,027	3,329	7.02	23,382
Phillips	1,192,940	3.27	3,900,926	18,914	1.25	23,565
Pondera	121,468	3.66	444,713	26,110	4.19	109,379
Powder River	826,666	3.60	2,984,096	11,824		
Powell	565,984	4.16	2,348,912	12,410	2.16	26,865
Pratt	493,315	2.97	1,465,168			
Ravalli	232,801	5.64	1,313,822			
Richland	628,943	3.72	2,338,860	(12,055)	3.72	(44,800)
Roosevelt	318,938	5.59	1,754,416	8,919	3.40	30,370
Rosebud	1,451,363	2.31	3,354,110	6,861	1.93	13,245
Sanders	297,766	3.17	946,060	5,675	4.13	23,170
Sheridan	295,588	7.19	2,126,844	21,862	5.82	127,399
Silver Bow	108,071	3.13	337,952			
Stillwater	470,520	3.34	1,570,854	10,850	1.80	19,538
Sweet Grass	605,734	3.10	2,062,065	8,669	5.89	51,100
Teton	437,202	4.66	2,035,982	39,364	3.16	124,327
Toole	182,819	4.00	1,931,396	17,355	1.03	17,816
Treasure	290,129	3.32	962,616	2,400	5.41	12,995
Valley	723,025	3.76	2,719,145	27,229	2.78	75,815
Wheatland	248,768	1.48	1,115,931	16,598	4.60	76,459
Wibaux	315,660	3.89	1,227,000	5,815	2.28	13,240
Yellowstone	547,724	2.36	1,290,873	14,386	4.27	61,396
THE STATE	30,137,480	3.68	110,951,379	834,599	4.55	3,793,971
1923	21,621,886	\$6.08	\$131,477,786	631,602	\$7.29	\$4,649,191
1924	26,421,677	5.39	142,516,269	675,864	7.12	4,813,908
1925	28,785,308	4.96	142,883,223	752,661	6.94	5,207,688
1926....	28,735,387	4.82	138,557,696	680,545	6.69	4,555,878
1927.	30,176,096	4.62	139,416,266	756,692	6.01	4,567,351
1928.	29,956,934	4.62	138,291,166	851,015	5.57	4,742,130
1929.	30,380,702	4.58	139,053,596	880,541	5.61	4,943,686
1930..	30,490,074	4.54	138,572,557	894,733	5.48	4,906,298
1931	30,345,455	4.05	122,963,107	844,433	5.10	4,306,621
1932	30,137,480	3.68	110,951,379	834,599	4.55	3,793,971

ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS, TIMBER LANDS—1931

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands			Improvements	Timber Lands		
	Acreage	Av. Value	Value		Acreage	Av. Value	Value
Beaverhead	1,017,837	\$5.56	\$5,660,556	8	1,331,640		
Big Horn	993,994	4.41	4,384,937		725,602		
Blaine	1,646,493	6.27	10,321,113		1,182,860		
Broadwater	487,783	7.56	3,689,121		663,031		
Carbon	659,837	12.10	7,986,646		1,152,948	2.985	11.15
							23,250
Carter	1,156,196	5.01	5,795,779		768,866		
Cascade	1,327,282	13.54	17,967,985		1,628,326		
Chouteau	2,023,386	8.32	16,826,851		1,746,147		
Custer	1,829,955	4.33	7,925,939		1,160,086		
Daniels	655,791	8.38	5,493,870		766,931		
Dawson	1,299,895	7.34	9,542,481		985,115		
Deer Lodge	248,940	8.12	2,095,183		295,700		
Fallon	905,868	8.26	7,486,202		777,868		
Fergus	2,089,469	8.26	17,265,743		2,129,507		
Flathead	472,999	14.36	6,779,310		2,179,630	306.977	11.19
							4,343,500
Gallatin	938,170	13.48	12,645,895		1,931,515		
Garfield	1,785,008	5.94	10,594,409		433,637		
Glacier	369,192	7.56	2,791,174		1,305,301		
Golden Valley	629,687	5.30	3,338,131		288,257		
Granite	306,196	7.47	2,287,495		440,438	46.666	3.61
							123,332
Hill	1,562,760	8.92	13,936,932		581,070		
Jefferson	395,478	6.98	2,405,457		651,159		
Judith Basin	791,429	15.11	12,199,871		1,940,210		
Lake	381,509	11.65	5,590,955		1,128,510	37.568	15.10
Lewis & Clark	937,586	5.80	5,437,111		1,241,696	15.967	8.14
							129,919
Liberty	713,020	5.71	4,091,779		201,320		
Lincoln	304,315	5.29	1,608,110		624,050	274.971	13.87
Madison	1,001,115	7.20	7,203,818		856,095		
McCone	1,250,195	10.59	13,243,151		428,129		
Meagher	942,525	6.81	6,415,510		803,799		
Mineral	89,893	5.68	510,424		269,008	47.363	9.04
Missoula	443,339	9.81	4,335,407		1,893,571	119.378	6.83
Musselshell	1,046,668	4.06	4,255,266		720,796		
Park	675,298	12.14	8,177,065		1,638,760	25.000	6.50
Petroleum	681,221	7.93	5,387,990		268,865		
Phillips	1,691,530	5.73	9,700,239		529,759		
Pondera	669,751	11.19	7,491,139		1,122,700		
Powder River	1,185,979	5.52	6,547,145		698,175		
Powell	589,765	8.88	5,155,159		1,091,220	65.000	12.13
Prentiss	997,000	7.23	7,204,533		863,315		
							788,316
Ravalli	330,510	17.83	5,894,263		2,150,595	81.839	16.09
Richland	1,166,133	8.77	10,225,077		1,079,180		
Roosevelt	734,126	8.96	6,580,927		845,800		
Rosebud	2,255,784	3.61	8,208,974		872,385		
Sanders	379,676	7.12	2,704,939		506,185	162.289	12.66
							2,055,694
Sheridan	882,900	11.55	10,200,625		1,575,812		
Silver Bow	146,495	5.51	806,938		405,210		
Stillwater	847,497	5.38	4,562,339		1,122,113		
Sweet Grass	808,962	9.00	7,283,888		1,040,980		
Teton	978,481	10.22	9,999,716		1,553,633		
Toole	976,758	5.40	5,277,838		132,189		
Treasure	469,140	7.21	3,385,861		231,895		
Valley	1,688,631	7.31	12,343,364		1,360,115		
Wheatland	762,192	8.72	6,647,819		808,892		
Wilbur	502,769	8.24	4,146,820		595,390		
Yellowstone	1,281,876	11.57	14,863,979		3,211,199		
THE STATE	51,397,620	\$ 7.87	\$404,310,472	856,275,532	1,171,299	811.27	\$16,628,855

ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS,
TIMBER LANDS—1932

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands		Lands	Improvements	Timber Lands		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Bonanza land	1,020,184	\$5.52	\$5,634,603	\$	1,305,185		
Big Horn	989,176	1.38	1,329,065		711,411		
Blaine	1,626,567	1.61	2,198,882		1,043,022		
Broadwater	477,933	7.61	3,623,613		635,600		
Carbon	614,003	10.33	6,649,757		1,186,584	3,845	6.78 26,080
Carter	1,186,258	4.98	5,902,632		757,898		
Cascade	1,347,279	11.03	14,747,684		1,546,779		
Chouteau	2,022,464	7.18	14,526,045		1,728,615		
Custer	1,823,220	4.32	7,877,630		1,059,758		
Danals	606,751	8.81	5,343,559		730,865		
Dawson	1,286,487	6.10	7,848,432		961,061		
Deer Lodge	247,593	8.34	2,064,633		271,900		
Pallon	889,212	8.29	7,371,383		729,912		
Fergus	1,294,276	8.41	10,772,777		2,142,171		
Flathead	475,588	12.32	5,859,670		2,214,840	293,670	12.98 3,811,100
Gallatin	936,270	13.43	12,571,240		1,917,350		
Garfield	1,808,313	5.89	10,658,959		117,927		
Glacier	377,572	7.53	2,842,110		1,295,313		
Golden Valley	613,016	5.31	3,254,192		274,376		
Granite	308,827	7.37	2,276,555		439,592	35,520	3.72 132,192
Hill	1,556,267	7.60	11,835,939		520,600		
Jefferson	394,029	5.94	2,339,146		629,390		
Judith Basin	789,526	12.41	9,795,161		1,047,070		
Lake	387,134	13.87	5,368,188		965,920	29,221	19.01 555,600
Lewis & Clark	904,427	5.81	5,432,111		1,223,401	15,967	8.14 129,949
Liberty	711,122	5.70	4,050,912		170,195		
Lincoln	297,789	4.81	1,479,855		610,955	261,241	13.43 3,508,860
Madison	1,000,778	6.87	6,876,613		854,455		
McDonnell	1,224,587	9.73	11,912,870		395,466		
Meagher	918,287	6.41	5,884,679		769,684		
Mineral	55,982	6.59	3,63,911		266,133	79,755	7.11 566,900
Missoula	126,033	7.41	3,155,411		1,899,400	419,491	6.77 2,843,216
Missoula Shell	1,021,006	3.97	4,055,384		705,436		
Park	676,792	9.73	6,586,510		1,560,118	25,000	5.20 130,000
Petroleum	657,377	4.86	3,196,592		243,770		
Phillips	1,547,935	4.50	6,966,071		491,579		
Pondera	679,569	11.12	7,452,805		1,116,158		
Powder River	1,214,272	5.46	6,552,930		662,280		
Powell	726,208	7.92	5,833,582		933,590	24,168	30.27 731,532
Prairie	956,899	6.59	6,310,030		838,336		
Ravalli	744,471	17.04	5,868,518		2,151,290	72,035	15.85 1,141,962
Richland	1,111,813	7.99	8,780,505		1,068,960		
Roosevelt	739,029	8.82	6,516,916		798,659		
Rossford	2,232,307	3.63	8,096,606		872,085		
Sanders	372,572	5.79	2,155,908		525,760	162,188	12.49 2,026,061
Sherridan	878,721	11.57	10,163,298		1,406,544		
Silver Bow	146,494	5.45	797,803		400,140		
Stillwater	842,544	5.37	4,523,715		1,108,056		
Sweet Grass	809,634	7.21	5,840,626		963,953		
Teton	959,709	8.84	8,479,416		1,451,616		
Toole	872,524	5.40	4,755,152		409,395		
Treasure	474,637	7.18	3,407,871		221,950		
Valley	1,633,418	7.38	12,061,612		1,290,892		
Wheatland	754,102	7.24	5,456,888		795,715		
Wibaux	496,784	8.25	4,098,290		575,555		
Yellowstone	1,276,986	9.26	11,817,612		3,165,265		
THE STATE	59,891,238	7.19	366,124,578	51,479,894	1,422,101	10.97	15,603,454
1923	40,358,726	\$11.00	\$443,141,431	[Not segregated]	1,875,413	\$12.31	\$23,091,929
1924	49,847,108	10.97	502,118,366	[Not segregated]	1,925,532	12.32	23,726,108
1925	50,388,392	9.50	483,377,500		1,826,022	13.00	23,749,003
1926	50,904,222	9.32	474,588,738		1,709,129	13.54	23,143,852
1927	51,672,455	9.10	470,215,034		1,417,268	14.40	20,409,748
1928	51,415,395	9.10	467,683,662		1,628,385	12.68	20,645,612
1929	52,125,875	8.97	467,549,502		1,326,487	14.38	19,080,708
1930	52,025,714	8.88	461,941,865		1,279,799	14.23	18,213,062
1931	51,397,620	7.87	404,310,472		1,474,206	11.27	16,628,855
1932	50,891,238	7.19	366,124,578	51,479,894	1,422,101	10.97	15,603,454

WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1931

Tax Levies Extended Against 30% of Assessed Value

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....	20,330
Big Horn.....	39,187
Blaine.....
Broadwater.....	931	30.30	28,268	48,500
Carbon.....
Carter.....
Cascade.....	16,068	149.72	2,405,752	21,460,393
Chouteau.....
Custer.....	93,900
Daniels.....
Dawson.....
Deer Lodge.....	1,732	37.53	65,000	9,290,655
Fallon.....	82,260
Fergus.....	494,514
Flathead.....
Gallatin.....	4,640	14.26	66,150	2,543,391
Garfield.....	86,773	2.19	190,179	.....	.....	.....	.....
Glacier.....	76	39.75	2,337	107,595
Golden Valley.....	480	34.98	16,792	91,455
Granite.....
Hill.....	1,267	40.09	50,806	36,235
Jefferson.....
Judith Basin.....	136	.....	.....	487	30.05	14,635	276,905
Lake.....	17	631.17	10,730	113,125
Lewis & Clark.....	14,705	10.82	159,080	937,712
Liberty.....	72,495
Lincoln.....
Madison.....	4,106	29.92	122,835	1,100,509
McCone.....	71,833	.....
Meagher.....	15,400
Mineral.....
Missoula.....	1,140	92.09	104,975	888,454
Musselshell.....	36,315
Park.....	151,709	4.34	659,271	163	18.40	3,000	21,200
Petroleum.....	425	12.11	5,148	.....
Phillips.....	164,374
Pondera.....	134,360
Powder River.....	3,000	.....	.....	.....	.....	.....	.....
Powell.....	133,508	2.00	267,016	.....	.....	.....	.....
Prairie.....
Ravalli.....
Richland.....	552,815
Roosevelt.....	203,170
Rosebud.....	55,849
Sanders.....	62,231	1.37	85,643	2,054	42.00	86,286	2,203,575
Sheridan.....	1,225	61.12	74,882	348,335
Silver Bow.....	2,718	85.27	231,752	1,702,350
Stillwater.....	10,803	58	6,278	.....	.....	2,600	1,587,824
Sweet Grass.....	29,035
Teton.....	23	57.65	1,326	321,840
Toole.....	2,704	23.60	63,898	515,938
Treasure.....	33,118
Valley.....	366,103
Wheatland.....	290	12.88	3,734	114,237
Wibaux.....
Yellowstone.....	13,771	2.51	34,610	301	182.99	55,081	1,736,772
THE STATE.....	161,934	\$2.69	\$1,212,997	55,552	\$ 66.35	\$3,616,810	\$47,840,225

WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1932

Tax Levies Extended Against 30% of Assessed Value

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead			..	.....		.....
Big Horn			..	.....		.....	25,587
Blaine			..	.....		.....
Broadwater			..	953	29.60	28,208	79,040
Carbon			.....	.....		.....
Carter			.....			
Cascade			.....	14,170	129.72	1,838,099	20,046,897
Chouteau			.....	.....		.....
Custer			.....	.....		.....	93,900
Daniels			.....	.....		.....
Dawson			.....			
Deer Lodge			.....	1,745	46.44	81,035	9,364,735
Fallon			.....	.....		.....	101,250
Fergus			.....	.....		.....	567,448
Flathead			.....	.....		.....	828,285
Gallatin			.....	4,731	13.89	65,725	2,572,215
Garfield	86,422	2.18	189,104	.....		.....	.....
Glacier			.....	76	36.75	2,837	105,020
Golden Valley			.....	497	35.67	14,519	91,455
Granite			.....	.....		.....
Hill			.....	1,261	33.81	42,645	31,700
Jefferson			.....	.....		.....	15,753
Judith Basin	136		.....	435	22.77	9,905	239,185
Lake			.....	18	346.11	6,230	574,410
Lewis & Clark	..		.....	14,705	10.82	159,680	960,369
Liberty			.....	.....		.....	68,338
Lincoln			.....	.....		.....
Madison			.....	4,106	29.92	122,835	1,134,573
McCone			.....	.....		54,333	.....
Meagher			.....	.....		.....	13,900
Mineral			.....			
Missoula			.....	1,212	70.83	85,845	868,068
Musselshell			.....	.....		.....	32,620
Park	155,253	3.40	529,045	2	600.00	1,200	36,750
Petroleum	..		.....	187	11.79	2,206	.....
Phillips			.....	.....		.....	135,180
Pondera			.....	.....		.....	109,450
Powder River	2,960		.....	.....		.....	.....
Powell			.....	.....		.....	.....
Prairie			.....	.....		.....	.....
Ravalli			.....	.....		.....	.....
Richland			.....	.....		.....	544,295
Roosevelt			.....	.....		.....	205,425
Rosebud			.....	.....		.....	60,787
Sanders	62,318	1.46	91,380	2,107	41.04	86,484	2,370,166
Sheridan			.....	1,115	21.93	24,448	122,095
Silver Bow			.....	2,718	61.43	166,972	1,723,565
Stillwater	11,118	.50	5,584	.....		4,977	1,479,396
Sweet Grass			.....	.....		.....	22,749
Teton			.....	617	178.90	110,380	229,858
Toole			.....	2,592	22.60	58,584	457,090
Treasure			.....	.....		.....	32,063
Valley			.....	.....		.....	359,646
Wheatland	75		.....	293	23.46	6,874	111,237
Wibaux			.....	.....		.....	.....
Yellowstone	13,894	1.61	22,313	391	155.54	46,819	1,796,772
THE STATE	332,176	2.52	837,426	53,751	56.18	3,019,740	47,431,282
1923		Not Segregated				\$1,119,651	Not Segregated
1924		Not Segregated				2,882,989	Not Segregated
1925	185,625	2.07	385,052	68,345	55.14	3,768,823	38,987,114
1926	167,379	1.68	280,846	67,245	53.61	3,603,232	41,499,277
1927	172,810	2.29	396,722	67,717	56.99	3,859,264	42,394,874
1928	293,139	3.29	964,062	70,310	68.91	4,845,063	41,842,736
1929	277,622	3.08	854,492	71,693	51.39	3,678,159	44,034,321
1930	279,951	3.05	852,464	68,984	52.01	3,588,046	49,991,270
1931	461,934	2.69	1,242,997	55,552	66.35	3,646,840	47,840,225
1932	332,176	2.52	837,426	53,751	56.18	3,019,740	47,431,282

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1931

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations,
and 30% of Assessed Value of Improvements.**

	Patented Mining Claims			Improvements	Mineral Reservations		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Beaverhead	8,927	\$4.02	\$ 36,008		17,924	.50	8,626
Big Horn							
Blaine	172	20.00	3,440	3,000			
Grandwater	6,854	4.62	31,676	10,795			
Carbon	13,926	18.18	253,156		1,268	.50	635
Chatter					2,040	.50	1,020
Cascade	5,734	5.06	29,036		18,784	.50	9,394
Chouteau							
Custer					225,553	.50	112,777
Daniels							
Dawson	798	2.69	2,145		118,219	.25	29,471
Deer Lodge	9,755	3.54	34,570				
Fallon					128,960	.50	64,480
Fergus	2,408	5.00	12,040	8,452	4,520	2.67	12,065
Flathead					8,565	1.00	8,565
Gallatin					23,360	.51	11,920
Garfield					77,420	.25	19,361
Glacier							
Golden Valley	720	18.45	13,290		131,377	.50	65,690
Granite	15,286	4.69	71,631	60,702	688	.50	344
Hill							
Jefferson	38,640	4.34	167,524	225,000	800	.50	400
Judith Basin	1,902	6.60	32,362	71,395	28,051	.50	14,028
Lake							
Lewis & Clark	20,838	4.28	89,090	167,995	25,091	.50	12,545
Liberty			2,950				
Lincoln	4,440	3.54	15,735		2,227	.65	1,445
Madison	18,457	4.52	83,511	70,700	73,683	.50	36,883
McCone					39,543	.50	19,772
Meagher	2,587	5.11	13,209		86,842	.50	43,421
Mineral	4,692	4.32	20,277		8,135	1.00	8,135
Missoula	2,872	4.52	12,985	12,145	32,750	1.00	32,750
Musselshell	8,635	26.99	233,134		212,723	.50	106,369
Park	6,730	4.41	29,700		41,637	.50	20,827
Petroleum							
Phillips	899	5.00	4,495	2,400			
Pondera	51	17.57	896				
Powder River					110,240	.50	55,093
Powell	15,921	2.68	12,537				
Prairie					172,312	.50	86,285
Ravalli					1,583	1.23	1,945
Richland					54,647	.50	27,323
Roosevelt							
Rosebud					577,702	.25	144,408
Sanders	1,208	4.97	6,000	11,850	2,155	1.00	2,155
Sheephead	524	16.41	8,600				
Silver Bow	10,604	1.62	163,195	3,028,015	280		
Stillwater	887	5.41	4,534	300	30,885	.50	15,442
Sweet Grass					50,019	.50	25,011
Teton							
Toole							
Treasure					26,440	.50	13,220
Valley							
Wheatland					15,528	.50	22,761
Wibaux					35,344	.29	10,490
Yellowstone					108,600	.50	54,272
TOTAL STATE	237,467	\$5.97	\$1,417,726	\$3,672,549	2,525,895	\$.43	\$1,099,130

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1932

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations,
and 36% of Assessed Value of Improvements.**

	Patented Mining Claims				Mineral Reservations		
	Acres	Ax. Value	Value	Improvements	Acres	Ax. Value	Value
Beaverhead	7,936	4.54	36,007				
Big Horn					17,924	.25	4,244
Blaine	212	20.00	4,240	1,309			
Broadwater	7,280	4.36	31,728	10,995			
Carbon	12,978	17.57	228,926		1,613	.50	812
Carter					2,040	.25	510
Cascade	5,688	5.11	29,114		19,146	.50	9,575
Chouteau							
Custer					226,196	.50	113,098
Daniels							
Dawson					120,982	.25	30,236
Deer Lodge	9,723	3.57	34,755				
Fallon					128,526	.50	64,263
Fergus	2,536	5.00	12,680	6,334	2,718	.50	1,359
Flathead					8,765	1.00	8,765
Gallatin					23,820	.50	11,920
Garfield					82,709	.25	20,684
Glacier							
Golden Valley	640	19.52	12,490		131,489	.50	65,745
Granite	15,274	4.69	71,579	60,702	688	.50	344
Hill							
Jefferson	37,370	4.47	165,727	230,000	800	.50	400
Judith Basin	4,977	6.50	32,362	73,120	27,971	.50	13,988
Lake							
Lewis & Clark	20,970	4.29	90,060	158,995	24,470	.25	6,120
Liberty	500	5.00	2,950				
Lincoln	4,847	3.41	16,550		2,327	.65	1,445
Madison	17,668	4.52	79,929	52,155	73,345	.50	36,683
McCone					39,706	.50	19,854
Meagher	2,604	5.08	13,225		87,482	.50	43,741
Mineral	5,319	4.57	24,302		7,857	1.00	7,857
Missoula	2,890	4.49	12,978	12,145	32,730	1.00	32,730
Musselshell	8,635	26.12	225,518		213,698	.50	106,849
Park	6,621	4.39	29,095		41,599	.25	10,388
Petroleum					24,320	.50	12,160
Phillips	899	5.00	4,495	2,400			
Pondera	51	17.57	896				
Powder River					110,292	.50	55,100
Powell	14,866	2.71	40,256				
Prairie					173,384	.40	69,344
Ravalli							
Richland					54,322	.30	16,297
Roosevelt							
Rosebud					553,092	.25	143,373
Sanders	1,159	4.88	5,660	7,400	2,157	1.00	2,157
Sheridan	382	17.39	6,640				
Silver Bow	40,604	1.13	167,850	3,033,115	280		
Stillwater	887	5.11	4,534	300	30,885	.25	7,744
Sweet Grass					50,019	.50	25,010
Teton							
Toole							
Treasure					26,402	.50	13,200
Valley							
Wheatland					45,781	.50	22,886
Wibaux					40,696	.25	10,165
Yellowstone					107,612	.50	53,667
THE STATE	233,606	5.92	1,383,646	3,648,961	2,537,743	.41	1,042,707
1923	264,982	8.580	81,537,924	Not Segregated	1,827,614	\$1.94	\$1,906,652
1924	295,302	5.75	1,700,664	Not Segregated	1,471,691	.95	1,402,277
1925	233,516	6.11	1,425,772	4,399,971	2,159,425	.51	1,091,329
1926	247,881	5.34	1,372,022	4,529,565	2,080,184	.51	1,061,108
1927	238,776	6.31	1,597,789	3,617,816	2,078,593	.42	870,189
1928	239,906	6.43	1,543,856	3,515,681	2,443,578	.52	1,282,608
1929	237,298	6.18	1,466,796	3,433,208	2,165,046	.44	1,074,376
1930	236,119	6.14	1,449,258	3,574,086	2,521,641	.44	1,113,743
1931	237,467	5.97	1,417,726	3,672,749	2,525,895	.43	1,099,130
1932	233,606	5.92	1,383,646	3,648,961	2,537,743	.41	1,042,707

**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1931**

	Acres	All Lands		City and Town Lots	
		Av. Value	Value	Lots	Improvements
Beaverhead	1,026,761	\$ 5.55	\$ 5,696,564	934,763	\$ 1,796,969
Big Horn	993,994	4.46	4,432,750	340,280	1,011,935
Blaine	1,646,665	6.27	10,324,853	620,705	1,289,020
Broadwater	495,568	7.56	3,749,305	147,420	173,160
Carbon	675,848	12.23	8,263,687	947,948	2,144,832
Carter	1,156,196	5.01	5,796,799	51,274	178,335
Cascade	1,319,084	15.13	20,112,167	11,577,246	25,093,039
Chouteau	2,023,386	8.32	16,826,854	335,808	1,225,137
Custer	1,829,955	4.39	8,038,707	2,316,302	5,307,265
Daniels	655,791	8.38	5,493,870	140,903	825,238
Dawson	1,390,693	7.36	9,574,097	1,237,751	2,985,647
Deer Lodge	260,427	8.43	2,194,753	1,998,155	7,111,459
Fallon	905,868	8.34	7,550,682	290,535	591,159
Fergus	2,091,877	8.27	17,289,848	2,369,374	3,534,657
Flathead	778,176	11.30	11,131,375	2,161,675	6,480,350
Gallatin	942,810	13.50	12,723,965	2,129,100	6,705,180
Garfield	1,871,781	5.77	10,803,949	74,455	94,021
Glacier	369,192	7.56	2,791,174	258,169	557,590
Golden Valley	630,483	5.42	3,419,448	67,121	181,375
Granite	358,628	7.00	2,509,594	165,859	554,196
Hill	1,564,027	8.94	13,987,738	1,950,977	5,126,105
Jefferson	434,118	5.93	2,573,381	129,770	499,075
Judith Basin	796,954	15.40	12,260,896	173,541	579,080
Lake	119,091	14.72	6,169,060	697,455	984,450
Lewis & Clark	989,096	5.89	5,828,105	3,469,925	10,223,130
Liberty	713,020	5.74	4,094,729	50,455	162,825
Lincoln	583,759	9.32	5,439,761	451,510	915,355
Madison	1,023,678	7.27	7,446,847	213,202	745,400
McCone	1,250,495	10.66	13,334,756	98,150	133,590
Meagher	945,112	6.88	6,502,140	221,924	410,970
Mineral	141,948	6.81	967,128	53,900	155,440
Missoula	866,729	8.50	7,351,439	5,917,688	11,329,126
Musselshell	1,055,303	4.35	4,594,769	633,853	1,129,328
Park	858,900	10.54	9,052,363	2,466,053	5,493,450
Petroleum	681,646	7.03	4,793,138	116,172	259,416
Phillips	1,692,429	5.73	9,704,734	323,049	783,721
Pondera	669,802	11.19	7,492,035	440,270	1,187,575
Powder River	1,188,979	5.55	6,602,538	10,610	89,965
Powell	795,194	7.86	6,253,028	725,683	1,543,396
Prairie	997,000	7.31	7,290,818	186,928	678,214
Ravalli	412,349	17.49	7,213,064	504,839	1,791,796
Richland	1,166,133	8.79	10,252,400	399,493	1,257,815
Roosevelt	734,426	9.24	6,586,927	313,508	1,246,615
Rosebud	2,255,784	3.70	8,353,382	501,253	974,420
Sanders	607,458	8.13	4,940,717	336,387	765,585
Sheridan	884,649	11.56	10,284,107	229,210	924,815
Silver Bow	489,817	6.33	3,101,885	15,225,350	25,578,195
Stillwater	859,187	5.34	4,591,193	216,795	927,775
Sweet Grass	808,962	9.03	7,308,899	308,512	906,440
Teton	978,507	10.22	10,001,042	439,089	796,401
Toole	979,162	5.45	5,341,736	645,682	1,232,486
Treasure	469,140	7.24	3,399,081	80,950	140,540
Valley	1,688,631	7.31	12,313,361	707,885	1,492,976
Wheatland	762,782	8.75	6,671,314	344,434	1,086,525
Wibaux	502,769	8.27	4,157,310	90,715	338,225
Yellowstone	1,295,951	11.58	15,007,912	80,053,706	13,846,656
THE STATE	53,626,779	\$ 7.99	\$ 428,115,207	77,947,666	\$ 164,209,780

**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1932**

	All Lands		City and Town Lots	
	Acres	Av. Value	Value	Value
			Lots	Improvements
Beaverhead	1,028,119	5.52	5,670,610	896,816
Big Horn...	989,176	1.38	4,333,306	320,968
Blaine	1,626,779	4.61	7,593,122	428,327
Broadwater	484,166	7.61	3,683,549	141,759
Carbon	660,826	10.45	6,901,675	944,949
Carter	1,186,258	4.98	5,993,142	50,914
Cascade	1,357,137	12.25	16,624,472	11,439,270
Chouteau	2,022,464	7.18	14,526,045	328,240
Custer	1,823,220	4.38	7,990,728	2,308,710
Daniels	606,751	8.81	5,343,559	138,485
Dawson	1,286,487	6.10	7,878,668	967,338
Deer Lodge	259,061	8.12	2,180,423	1,996,885
Fallon	889,212	8.36	7,135,646	281,992
Fergus	1,996,812	8.11	16,786,810	2,260,804
Flathead	769,258	12.58	9,679,535	1,908,610
Gallatin	944,001	13.44	12,648,885	2,126,165
Garfield	1,894,735	5.74	10,868,735	72,631
Glacier	377,572	7.53	2,842,110	244,735
Golden Valley	613,732	5.43	3,334,764	67,301
Granite	360,028	6.93	2,495,189	163,286
Hill	1,557,528	7.63	11,877,684	1,658,401
Jefferson	471,399	5.81	2,595,273	124,190
Judith Basin	795,074	12.39	9,851,716	147,020
Lake	416,373	14.24	5,930,918	670,790
Lewis & Clark	986,069	5.90	5,817,320	3,479,154
Liberty	711,712	5.70	4,053,862	51,625
Lincoln	573,877	8.72	5,006,710	427,710
Madison	1,022,552	6.96	7,116,060	207,637
McCone	1,224,587	9.79	11,987,057	98,365
Meagher	920,891	6.45	5,941,645	220,419
Mineral	141,057	6.45	962,970	51,987
Missoula	849,626	7.22	6,130,180	4,733,140
Musselshell	1,029,641	4.26	4,387,751	453,642
Park	863,668	8.44	7,286,238	1,988,204
Petroleum	657,564	4.88	3,210,938	50,295
Phillips	1,548,834	4.59	6,970,566	322,489
Plondera	670,420	11.12	7,454,701	384,967
Powder River	1,217,232	5.43	6,609,030	12,165
Powell	765,242	8.24	6,305,370	681,792
Prairie	456,899	6.67	6,379,374	191,827
Ravalli	416,596	16.83	7,010,480	505,163
Richland	1,111,813	7.91	8,796,892	377,838
Roosevelt	739,020	8.82	6,516,916	413,040
Rosebud	2,232,307	3.69	8,239,979	153,158
Sanders	600,344	7.28	4,367,652	310,973
Sheridan	880,218	11.58	10,124,386	229,700
Silver Bow	189,816	5.97	1,132,625	12,929,430
Stillwater	854,549	5.32	4,546,584	215,740
Sweet Grass	809,634	7.24	5,865,036	346,803
Teton	960,326	8.94	8,589,796	266,534
Toole	975,116	5.45	5,314,030	535,366
Treasure	474,637	7.21	3,421,071	84,675
Valley	1,633,418	7.38	12,061,612	708,549
Wheatland	754,470	7.27	5,486,648	279,209
Wibaux	496,784	8.27	4,108,455	85,060
Yellowstone	1,290,875	9.25	11,940,411	7,095,909
THE STATE	52,932,872	\$ 7.33	\$388,011,551	67,672,572
1923	51,573,206	8.11	8,579,787,487	97,933,030
1924	52,091,818	10.21	531,830,404	92,600,106
1925	52,701,500	9.75	513,867,879	89,773,614
1926	53,095,856	9.50	504,251,798	88,198,022
1927	53,569,036	9.28	497,259,337	86,114,824
1928	53,676,062	9.26	496,964,863	85,485,398
1929	54,038,975	9.14	493,733,833	85,989,491
1930	53,890,558	9.04	487,158,438	84,535,320
1931	53,626,779	7.99	428,415,207	77,947,666
1932	52,932,872	\$ 7.33	\$388,011,551	67,672,572

1923	51,573,206	8.11	8,579,787,487	97,933,030	\$150,215,857
1924	52,091,818	10.21	531,830,404	92,600,106	151,802,340
1925	52,701,500	9.75	513,867,879	89,773,614	150,620,093
1926	53,095,856	9.50	504,251,798	88,198,022	151,725,506
1927	53,569,036	9.28	497,259,337	86,114,824	152,436,087
1928	53,676,062	9.26	496,964,863	85,485,398	155,933,510
1929	54,038,975	9.14	493,733,833	85,989,491	159,176,219
1930	53,890,558	9.04	487,158,438	84,535,320	162,726,310
1931	53,626,779	7.99	428,415,207	77,947,666	164,209,780
1932	52,932,872	\$ 7.33	\$388,011,551	67,672,572	\$161,413,810

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING
CITY AND TOWN LOTS—1931**

	Real Estate	Improvements	Total
Beaverhead	\$ 6,631,327	\$ 3,118,879	\$ 9,780,206
Big Horn	4,773,020	1,736,637	6,509,657
Blaine	10,945,558	2,471,880	13,420,438
Broadwater	3,896,725	1,195,789	5,092,514
Carbon	9,211,635	3,297,780	12,509,415
Carter	5,848,073	947,261	6,795,274
Cascade	31,989,113	18,181,758	50,171,171
Chouteau	17,162,662	2,971,284	20,133,946
Custer	19,355,009	6,561,251	25,916,260
Daniels	5,631,773	1,592,172	7,223,945
Dawson	16,811,848	3,970,762	20,782,610
Deer Lodge	4,192,908	16,697,814	20,890,722
Fallon	7,841,217	1,151,287	9,295,504
Fergus	19,659,222	6,167,130	25,826,352
Flathead	13,293,950	8,659,980	21,953,930
Gallatin	14,853,065	11,180,086	26,033,151
Garfield	10,878,104	527,658	11,406,062
Glacier	3,019,313	1,862,894	4,912,237
Golden Valley	3,486,569	577,227	4,063,796
Granite	2,675,453	1,146,791	3,822,244
Hill	15,938,715	5,746,410	21,685,125
Jefferson	2,793,151	1,378,234	4,081,385
Judith Basin	12,431,137	1,967,590	14,402,027
Lake	6,866,315	2,226,085	9,092,600
Lewis & Clark	9,297,630	12,570,533	21,868,163
Liberty	1,115,181	436,610	1,581,824
Lincoln	5,891,271	1,539,105	7,430,676
Madison	7,660,919	2,772,794	10,432,753
McCone	13,133,206	561,719	13,994,925
Meagher	6,721,064	1,260,169	7,981,233
Mineral	1,021,028	121,148	1,145,176
Missoula	13,299,127	11,123,296	24,422,423
Musselshell	5,228,622	2,186,139	7,415,061
Park	11,518,116	7,153,110	18,671,856
Petroleum	1,939,310	528,281	2,467,591
Phillips	16,027,783	1,471,254	17,499,037
Pondera	7,932,305	2,111,635	10,043,940
Powder River	6,613,148	788,140	7,401,588
Powell	6,978,711	2,631,611	9,610,322
Prairie	7,171,746	1,511,529	8,683,275
Ravalli	7,717,993	3,912,391	11,660,294
Richmond	10,651,893	2,899,110	13,542,003
Roosevelt	6,894,435	2,265,585	9,160,020
Rosebud	8,851,635	1,902,651	10,757,289
Sanders	5,277,104	3,487,495	8,764,599
Sheridan	16,513,317	2,818,962	19,332,279
Silver Bow	16,427,235	30,713,800	47,141,035
Stillwater	1,897,988	3,638,012	5,536,000
Sweet Grass	7,617,111	1,916,155	9,563,866
Teton	10,110,131	2,671,892	12,782,023
Toole	5,987,418	2,180,913	8,168,331
Treasure	3,489,031	105,553	3,594,584
Valley	13,051,219	3,219,221	16,270,473
Wheatland	7,918,748	2,009,651	9,928,402
Wibaux	1,248,025	933,615	2,181,640
Yellowstone	23,061,618	18,791,627	41,853,275
THE STATE	\$506,362,873	\$271,959,999	\$778,321,972

VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING CITY AND TOWN LOTS—1932

	Real Estate	Improvements	Total
Beaverhead	6,567,426	3,080,230	9,647,656
Big Horn	4,654,274	1,745,278	6,399,552
Blaine	7,931,449	2,050,297	9,981,746
Broadwater	3,825,299	1,187,220	5,012,519
Carbon	7,849,624	3,309,296	11,158,920
Carter	5,954,986	930,333	6,884,419
Cascade	28,963,742	16,666,798	45,630,540
Chouteau	14,854,285	2,937,421	17,791,406
Custer	16,299,438	6,430,228	22,729,666
Daniels	5,182,044	1,533,587	6,715,631
Dawson	8,846,006	3,946,024	12,792,030
Deer Lodge	4,177,308	16,791,245	20,968,553
Fallon	7,747,638	1,428,154	9,175,792
Fergus	19,047,620	6,083,268	25,130,888
Flathead	11,588,145	8,777,646	20,365,791
Gallatin	14,785,950	11,250,895	26,036,845
Garfield	16,941,366	515,418	17,456,784
Glacier	3,086,845	1,895,638	4,982,483
Golden Valley	3,492,065	560,371	4,052,436
Granite	2,658,475	1,137,724	3,796,199
Hill	13,536,987	5,440,806	18,977,793
Jefferson	2,629,463	1,366,355	3,995,818
Judith Basin	9,998,736	1,923,045	11,921,781
Lake	6,600,808	2,492,250	9,093,058
Lewis & Clark	9,296,474	12,662,980	21,959,454
Liberty	4,105,487	391,878	4,497,365
Lincoln	5,434,426	1,529,399	6,963,825
Madison	7,323,097	2,773,568	10,096,665
McClure	12,085,422	529,876	12,615,298
McPherson	6,162,964	1,219,152	7,382,116
Mineral	1,014,957	444,508	1,459,465
Missoula	16,863,320	14,018,263	30,881,583
Musselshell	4,843,396	2,055,924	6,899,320
Park	9,271,442	7,115,878	16,387,320
Petroleum	3,261,253	359,800	3,621,053
Phillips	7,293,055	1,470,634	8,763,689
Pondera	7,839,638	2,348,625	10,188,263
Powder River	6,621,195	750,492	7,371,687
Powell	6,987,162	2,469,346	9,456,508
Prairie	6,481,201	1,409,593	7,890,794
Reynolds	7,545,583	3,945,756	11,491,339
Richland	9,474,640	2,845,835	12,320,475
Roosevelt	6,829,956	2,218,446	9,048,402
Rosebud	8,693,137	1,866,027	10,559,164
Sanders	1,678,625	3,695,526	5,374,151
Sheridan	19,424,986	2,614,229	22,039,215
Silver Bow	14,062,055	29,257,480	43,319,535
Stillwater	4,762,324	3,486,959	8,249,283
Sweet Grass	6,182,439	1,996,962	8,179,401
Teton	8,856,330	2,449,447	11,305,777
Toole	5,849,462	2,061,297	7,910,759
Treasure	3,505,746	399,503	3,905,249
Valley	12,779,161	3,085,002	15,864,163
Wheatland	5,765,947	1,995,937	7,761,884
Wibaux	4,193,515	997,135	5,190,650
Yellowstone	19,636,320	19,356,518	38,992,838
THE STATE	845,684,123	826,973,947	\$722,658,070
1923	867,820,517	826,860,088	\$931,680,605
1924	624,430,510	258,675,286	883,105,796
1925	696,641,493	251,592,885	948,234,378
1926	592,449,820	255,784,859	848,234,679
1927	583,374,161	256,969,144	840,343,305
1928	582,450,171	258,322,543	840,772,714
1929	579,723,324	264,333,193	844,056,517
1930	571,693,758	273,456,242	845,150,000
1931	596,362,873	271,959,099	778,321,972
1932	455,684,123	266,973,947	722,658,070

HORSES AND SHEEP—1931

Tax Levies Extended Against 33⅓% of Assessed Value

	Horses			Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	8,520	\$18.87	\$ 160,805	173,908	\$1.55	\$ 791,319
Big Horn	6,211	20.52	127,462	97,951	1.19	435,449
Blaine	14,693	18.83	276,705	156,493	1.22	660,345
Broadwater	2,979	23.60	70,295	10,332	4.16	165,305
Carbon	6,104	31.31	200,505	51,667	4.56	219,162
Carter	8,352	21.11	176,340	139,406	4.22	587,982
Cascade	7,178	27.52	197,530	82,625	4.26	352,097
Chouteau	9,768	22.58	220,562	64,077	4.31	276,480
Custer	10,380	18.49	191,966	70,260	4.06	285,142
Danals	5,161	26.62	137,469	10,504	4.14	43,530
Dawson	7,862	19.76	155,315	42,722	4.01	171,208
Deer Lodge	1,062	32.57	34,590	10,104	4.47	45,200
Fallon	5,947	23.89	142,076	24,262	4.60	111,355
Fergus	13,905	22.39	311,383	71,232	4.22	300,517
Flathead	3,710	34.98	129,780	6,731	4.42	29,735
Gallatin	7,723	26.03	201,020	49,744	4.70	233,985
Garfield	15,737	14.34	225,744	109,067	4.12	449,643
Glaacier	4,367	16.68	72,840	121,619	4.11	500,323
Golden Valley	3,323	18.56	61,676	27,250	4.00	109,019
Granite	1,897	26.93	53,775	16,272	4.38	71,239
Hill	6,431	19.20	123,504	24,646	4.11	101,417
Jefferson	2,372	26.73	63,410	22,997	4.08	93,908
Judith Basin	4,877	21.82	106,140	49,218	4.22	207,772
Lake	1,989	25.57	104,540	18,089	3.75	67,735
Lewis & Clark	1,018	29.19	117,300	97,605	4.18	408,810
Liberty	2,687	16.41	44,180	26,241	4.03	105,681
Lincoln	1,300	28.67	37,275	1,483	3.62	5,365
Madison	6,836	17.11	116,950	155,308	3.92	609,480
McCone	11,792	15.55	183,370	45,726	4.41	201,570
Meagher	3,821	23.30	89,035	128,045	4.22	510,064
Mineral	412	22.15	9,125	420	4.61	1,938
Missoula	2,316	28.86	66,840	7,459	3.92	29,221
Musselshell	4,275	20.35	87,026	24,214	4.03	97,787
Park	4,467	24.11	107,702	50,854	4.18	212,795
Petroleum	1,857	16.06	77,998	49,265	4.16	201,565
Phillips	13,132	19.00	249,624	94,629	4.13	378,449
Pondera	5,072	18.03	91,455	61,326	4.07	249,142
Powder River	7,798	22.93	178,825	64,651	4.13	286,344
Powell	3,052	26.63	81,282	20,819	3.82	346,701
Prarie	7,632	21.25	162,146	57,259	4.11	235,342
Ravalli	4,339	32.28	140,071	37,529	4.26	159,748
Richland	7,503	23.86	179,026	18,773	4.41	82,867
Roosevelt	6,198	27.39	169,780	41,150	4.54	50,668
Rosebud	11,241	15.93	179,100	122,317	4.28	523,835
Sanders	2,518	29.95	75,420	25,436	3.88	98,809
Sheridan	8,820	24.24	213,805	10,914	3.66	39,936
Silver Bow	903	28.21	25,475	7,807	4.08	31,815
Stillwater	5,615	25.52	143,331	51,851	3.96	205,520
Sweet Grass	3,953	25.82	102,083	85,040	4.52	384,211
Teton	5,385	24.68	132,910	105,194	4.34	457,475
Toole	3,376	17.42	58,805	72,411	3.79	273,088
Treasure	1,836	21.54	39,555	7,098	4.86	34,066
Valley	13,079	14.60	190,945	109,173	3.92	427,506
Wheatland	3,164	25.75	81,480	90,151	4.09	369,019
Wilson	3,134	25.07	78,600	8,287	3.97	32,970
Yellowstone	8,472	32.92	278,913	69,937	4.31	301,529
THE STATE	336,051	\$21.83	\$ 7,335,476	3,268,498	\$4.20	\$13,726,683

HORSES AND SHEEP—1932

Tax Levies Extended Against 33⅓% of Assessed Value

	Number	Horses Av. Value	Value	Number	Sheep Av. Value	Value
Beaverhead	8,318	13.10	109,005	171,217	2.52	131,594
Big Horn	5,121	19.54	105,973	86,557	2.25	194,836
Blaine	14,148	16.81	237,846	153,082	2.38	365,022
Broadwater	2,631	19.55	51,425	32,011	2.51	80,291
Carbon	6,042	21.00	126,909	48,208	1.96	94,257
Carter	7,440	22.21	165,260	104,772	2.35	246,395
Cascade	6,409	20.89	133,910	76,856	2.54	191,971
Chouteau	8,790	21.79	191,524	71,185	2.39	170,683
Custer	7,043	16.10	115,502	13,104	2.48	107,061
Daniels	5,539	18.38	101,781	12,314	2.32	28,550
Dawson	7,360	15.17	113,847	35,812	2.34	83,897
Deer Lodge	996	32.29	32,155	10,715	3.55	38,070
Fallon	5,537	19.91	110,263	29,852	2.66	79,501
Fergus	12,190	16.06	195,752	61,526	2.15	150,757
Flathead	3,559	30.58	108,835	6,402	3.17	20,260
Gallatin	7,361	23.63	173,920	50,571	2.53	128,180
Garfield	11,903	10.91	130,173	63,595	2.29	145,910
Glaier	4,389	14.02	61,520	110,982	2.18	242,022
Golden Valley	2,634	16.82	44,309	27,461	2.19	60,174
Granite	1,774	27.29	48,415	16,749	2.36	39,571
Hill	5,850	15.82	92,547	23,816	2.26	51,559
Jefferson	2,338	22.62	52,890	18,432	2.90	53,433
Judith Basin	4,544	17.15	77,945	60,806	2.38	141,998
Lake	3,978	24.80	98,665	27,538	2.32	64,055
Lewis & Clark	3,768	27.94	105,275	89,998	3.32	298,440
Liberty	2,286	13.72	31,370	26,178	2.39	62,480
Lincoln	1,189	26.75	31,810	1,219	3.11	3,785
Madison	6,777	14.31	96,965	148,209	2.05	303,390
McCon	11,287	15.71	177,285	12,262	2.61	110,447
Mengher	3,442	17.14	59,005	128,964	2.16	278,020
Mineral	336	17.57	5,995	159	3.12	168
Missoula	2,162	25.00	54,068	7,553	1.71	13,130
Musselshell	3,638	20.57	74,835	22,819	2.38	54,265
Park	4,366	23.92	104,436	57,619	2.67	153,961
Petroleum	4,603	13.03	59,990	32,834	2.11	79,220
Phillips	12,400	20.40	252,946	88,700	2.40	213,885
Pondera	4,838	16.17	79,687	63,415	2.27	143,827
Powder River	7,258	18.23	132,310	38,164	2.17	95,195
Powell	2,664	28.15	74,930	80,159	2.95	237,414
Prairie	5,101	18.94	102,295	38,815	2.36	91,549
Ravalli	3,926	27.60	108,357	35,137	2.24	78,816
Richland	7,753	21.37	165,720	18,042	2.56	46,249
Roosevelt	3,907	27.86	104,580	12,647	2.79	35,330
Rosebud	6,951	17.81	124,011	62,204	2.65	164,658
Sanders	2,188	28.66	62,710	21,606	2.24	55,254
Sheridan	7,650	21.22	162,310	9,252	2.11	19,496
Silver Bow	1,203	14.90	17,920	6,732	3.14	20,910
Stillwater	3,034	23.76	119,617	19,514	2.18	122,816
Sweet Grass	3,672	25.78	94,700	89,130	2.23	199,336
Teton	4,828	22.29	107,345	90,081	2.19	196,831
Toole	3,002	17.67	53,035	74,104	2.22	164,337
Treasure	1,637	19.41	31,770	3,545	2.27	8,046
Valley	12,942	12.83	166,015	108,760	2.20	246,310
Wheatland	2,807	16.12	46,077	91,378	2.06	194,456
Wibaux	2,998	24.51	73,490	10,977	2.51	27,655
Yellowstone	8,224	27.31	224,695	62,468	2.39	149,143
THE STATE	303,331	19.27	5,845,745	2,962,125	2.39	7,085,172
1923	498,995	\$29.72	\$14,834,511	1,798,950	\$6.70	\$12,053,578
1924	465,060	26.96	12,510,075	1,791,812	6.66	11,960,858
1925	465,457	26.33	12,257,570	1,953,771	8.05	15,720,182
1926	462,363	25.06	11,587,028	2,206,257	9.94	21,931,203
1927	432,242	23.52	10,168,156	2,409,486	8.96	21,560,993
1928	417,676	23.87	9,975,441	2,716,781	9.93	24,550,596
1929	400,454	23.75	9,512,457	3,113,788	9.52	28,633,390
1930	362,661	23.64	8,573,329	3,256,347	7.47	24,336,184
1931	336,051	21.83	7,335,136	3,268,198	4.20	13,726,683
1932	303,331	19.27	5,845,745	2,962,425	2.39	7,085,172

CATTLE—1931

Tax Levies Extended Against 33⅓% of Assessed Value

	Dairy Cattle			All Cattle		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	503	\$48.00	\$ 24,145	52,250	\$31.44	\$ 1,642,870
Big Horn	1,472	45.22	66,569	19,606	32.73	1,623,646
Blaine	1,887	44.76	84,465	26,363	31.29	825,014
Broadwater	844	49.78	42,015	11,624	33.07	384,385
Carbon	1,823	45.67	83,265	14,028	33.69	472,663
Carter	629	45.00	28,305	32,052	30.80	987,274
Cascade	4,638	47.64	220,965	31,096	34.28	1,065,907
Chouteau	998	47.90	47,810	36,611	32.61	1,193,911
Custer	1,075	44.16	47,475	33,221	32.33	1,073,973
Daniels	670	45.62	30,465	8,816	34.65	279,060
Dawson	259	45.14	11,690	17,308	31.18	539,598
Deer Lodge	588	92.81	54,570	4,728	11.89	198,035
Fallon	2,142	44.78	95,935	15,163	31.98	484,879
Fergus	1,559	45.21	70,070	35,514	31.99	1,136,024
Flathead	3,197	45.12	157,795	9,808	35.21	345,295
Gallatin	4,943	50.85	249,875	21,407	37.14	801,490
Garfield	6	45.00	270	21,810	30.28	660,489
Glacier	290	45.62	13,230	8,847	33.54	296,435
Golden Valley	248	45.11	9,835	9,534	32.43	309,180
Granite	980	46.53	45,600	11,019	32.83	361,778
Hill	524	46.61	24,425	15,853	31.36	497,135
Jefferson	2,018	53.41	107,785	12,247	34.73	425,323
Judith Basin	1,898	43.65	82,865	22,486	33.79	759,837
Lake	4,598	45.15	207,595	14,199	34.77	504,180
Lewis & Clark	1,522	56.24	85,590	26,195	34.37	694,040
Liberty			—	9,932	20.08	288,776
Lincoln	854	44.84	38,155	3,731	33.63	125,180
Madison	944	46.53	43,925	29,592	31.86	942,686
McCone	1,074	45.00	48,330	12,472	31.22	389,377
Meagher	718	45.00	32,310	16,396	33.90	555,748
Mineral	294	46.22	13,450	756	38.58	29,170
Missoula	2,854	48.00	136,992	9,254	34.68	320,885
Musselshell	342	47.17	16,135	11,381	32.37	368,484
Park	1,882	45.88	86,347	19,006	33.62	627,493
Petroleum	115	45.00	5,175	9,184	30.69	281,870
Phillips	353	44.94	15,865	23,599	30.66	723,625
Pondera	3,020	45.00	135,905	15,380	32.59	501,242
Powder River	498	45.64	22,430	32,284	31.20	1,319,254
Powell	1,414	75.00	195,855	15,780	36.85	581,530
Prairie	435	47.89	6,465	14,672	32.12	471,312
Ravalli	7,254	50.44	365,890	26,114	37.95	763,493
Richland	135	45.93	6,200	13,571	31.32	425,051
Roosevelt	730	45.68	33,356	13,941	31.31	436,550
Rosebud	757	44.79	33,905	23,193	31.88	739,183
Sanders	2,392	44.95	107,527	11,500	33.48	385,026
Sheridan	3,444	44.70	152,475	15,769	32.68	515,359
Silver Bow	1,868	85.92	158,825	4,123	58.83	242,570
Stillwater	4,407	45.72	64,325	19,135	32.77	627,067
Sweet Grass	2,220	45.28	100,520	20,940	32.89	687,653
Teton	2,819	45.35	127,840	23,745	33.48	794,924
Toole			—	14,025	30.17	423,181
Treasure	285	45.12	12,860	7,796	31.96	249,132
Valley	4,382	45.04	62,240	19,257	30.85	594,047
Wheatland	709	45.00	31,895	12,662	31.81	402,716
Wibaux	4,403	45.13	63,325	7,695	33.07	254,455
Yellowstone	3,439	50.09	172,263	20,004	37.57	751,502
THE STATE	81,244	\$48.59	\$4,093,088	1,016,851	\$32.82	\$33,378,442

CATTLE—1932

Tax Levies Extended Against 33½% of Assessed Value

	Dairy Cattle			All Cattle		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	508	38.20	19,404	57,479	21.43	1,231,517
Big Horn	1,321	36.35	48,020	46,806	23.32	1,091,596
Blaine	1,930	39.02	75,310	28,091	23.81	668,912
Broadwater	863	38.91	33,605	12,595	21.58	309,577
Carbon	1,826	39.46	72,662	16,787	21.11	410,265
Carter	539	40.00	21,560	28,672	22.79	653,428
Cascade	1,450	41.05	182,650	30,233	26.35	796,557
Chouteau	929	42.13	39,139	38,771	23.56	913,591
Custer	1,158	31.53	36,510	26,788	24.19	618,106
Daniels	754	39.71	29,940	10,493	23.94	251,201
Dawson	267	40.00	10,680	18,940	23.09	437,411
Deer Lodge	705	41.58	50,465	4,554	32.92	149,905
Fallon	1,375	63.25	86,970	16,954	24.89	399,617
Fergus	1,162	40.37	59,020	37,289	24.00	898,327
Flathead	3,434	39.98	137,300	11,313	27.96	316,260
Gallatin	5,746	40.00	227,235	25,721	27.54	708,235
Garfield	12	40.00	480	15,872	21.35	338,823
Glacier	273	40.13	10,955	7,691	25.98	199,835
Golden Valley	249	29.50	7,345	8,658	21.78	188,583
Granite	1,025	40.00	41,000	11,716	24.10	282,372
Hill	555	44.60	24,750	17,677	23.52	415,849
Jefferson	1,917	46.87	89,855	12,433	27.06	336,167
Judith Basin	2,250	27.38	61,615	23,647	24.50	579,419
Lake	4,502	39.93	179,775	15,099	27.79	419,660
Lewis & Clark	1,673	44.00	73,605	19,261	26.05	501,715
Liberty				10,082	22.33	225,120
Lincoln	869	39.87	34,645	3,938	26.18	103,083
Madison	773	40.12	31,020	32,344	23.08	746,396
McCone	1,006	40.00	40,240	13,809	23.73	328,286
Meagher	303	40.00	12,120	18,139	24.14	437,882
Mineral	245	40.00	9,800	740	29.58	21,890
Missoula	1,816	41.82	77,209	9,280	26.70	247,816
Musselshell	332	40.00	13,310	10,679	23.43	250,192
Park	2,137	39.38	84,170	22,416	25.66	575,106
Petroleum	97	40.00	3,880	7,874	22.69	178,729
Phillips	698	40.57	28,325	25,543	23.11	590,269
Pondera	3,046	33.53	100,935	16,437	24.82	408,038
Powder River	542	40.00	21,680	35,452	22.84	809,665
Powell	1,218	52.64	64,115	15,619	25.22	393,855
Prairie	72	40.56	2,920	13,913	23.53	327,105
Ravalli	7,346	30.28	222,420	20,474	30.28	481,452
Richland	131	39.77	5,210	16,479	22.89	368,955
Roosevelt	950	40.84	37,985	45,040	24.17	363,519
Rosebud	629	44.70	28,120	17,872	23.37	417,590
Sanders	2,316	39.86	92,322	11,675	26.12	304,982
Sheridan	75	27.40	2,055	16,581	22.97	380,826
Silver Bow	1,713	66.18	113,365	4,094	43.29	177,240
Stillwater	2,403	20.46	49,185	21,404	21.42	158,430
Sweet Grass	1,982	34.82	69,030	22,193	23.95	531,503
Teton	2,633	30.40	80,050	22,152	24.55	543,860
Toole				14,193	22.91	322,900
Treasure	231	39.78	9,190	6,572	23.40	153,801
Valley	1,545	40.00	61,800	21,324	23.94	510,419
Wheatland	477	40.00	19,075	12,655	23.50	297,387
Wibaux	1,320	39.33	51,920	9,589	25.23	236,925
Yellowstone	2,932	40.29	118,131	20,395	25.85	527,256
THE STATE	79,504	39.04	3,103,517	1,031,097	24.11	24,868,068
1923	60,303	\$52.07	\$3,140,211	1,118,247	\$27.74	\$31,025,192
1924	80,352	47.00	3,777,044	1,105,958	25.43	28,120,595
1925	72,132	50.00	3,612,439	1,083,544	25.04	27,136,237
1926	80,039	50.98	4,080,179	1,055,790	30.26	31,946,052
1927	78,086	52.23	4,077,530	932,759	31.13	29,039,706
1928	79,790	53.84	4,296,044	932,245	35.31	33,105,141
1929	84,410	56.72	4,789,623	967,232	37.26	36,041,104
1930	85,199	55.41	4,720,585	988,757	36.38	35,966,363
1931	84,241	48.59	4,093,088	1,016,851	32.82	33,378,442
1932	79,504	39.04	3,103,517	1,031,097	24.11	24,868,068

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1931

Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Miscel. Value	Total Value All Livestock
Beaverhead	\$ 5,766		\$ 31,725			\$ 2,632,485
Big Horn	15,736	10,560		8,953		2,221,806
Blaine	14,860					1,776,924
Broadwater	8,111	5,113				633,239
Carbon	14,990		5,325	13,220	15	955,910
Carter	19,151	5,201		115	150	1,776,319
Cascade	17,101	1,742	6,080			1,643,457
Chouteau	24,465	26,943	1,275	190	55	1,743,881
Custer	7,151		1,410	200	250	1,560,092
Daniels	11,798	7,577			98	479,472
Dawson	18,640		6,025	130		890,946
Deer Lodge	2,310					280,135
Fallon	22,336	10,622				771,268
Fergus	24,656	2,470	4,925	890	75	1,780,940
Flathead	16,650		24,950	965	195	547,570
Gallatin	45,680		3,995	7,825	65	1,294,060
Garfield	6,306		50			1,342,232
Glacier	2,766	425	1,800			874,589
Golden Valley	4,486	7,755				492,116
Granite	1,679		1,500		176	490,147
Hill	17,451	14,881	850	50		755,291
Jefferson	3,202	5,605	1,500			502,948
Judith Basin	16,336	18,001	1,012	325		1,109,726
Lake	22,035				9,520	708,010
Lewis & Clark	8,940		5,250	1,025		1,235,335
Liberty	1,462	881	1,125			412,105
Lincoln	2,850		2,755	125	4,380	178,230
Madison	13,640	1,800	1,000		2,800	1,688,356
McCone	9,672			205		784,194
Meagher	2,279		42			1,187,168
Mineral	465	1,302				42,000
Missoula	11,843	9,757	8,750			147,296
Musselshell	6,019	9,115	639	245		569,315
Park	13,523	11,881	3,810	250	1,046	978,503
Petroleum	3,850			270		568,753
Phillips	6,162	3,268		220		1,361,348
Pondera	20,567	7,786		1,058		871,550
Powder River	11,230			250		1,795,903
Powell	2,820					1,012,333
Prairie	9,942		1,875			880,617
Ravalli	32,646	8,993	8,720	1,043	527	1,118,721
Richland	18,415			2,595		707,954
Roosevelt	20,526	12,774				630,295
Rosebud	6,119	8,514	1,575	2,824	170	1,461,950
Sanders	5,848	1,306	625	180		567,214
Sheridan	24,938	21,760	87	100	3,000	309,385
Silver Bow	2,750		3,675			815,885
Stillwater	24,617		3,894		55	1,004,481
Sweet Grass	6,654	9,418		1,165		1,191,186
Teton	17,675		1,837	100		1,404,921
Toole	7,496	8,909				771,479
Treasure	2,816			2,875		328,444
Valley	16,153	15,505		1,730		1,245,886
Wheatland	3,988	5,530	4,750	175		867,658
Wibaux	10,005					373,030
Yellowstone	26,751	31,901	5,000	5,560		1,401,249
THE STATE	\$ 696,602	\$290,551	\$117,831	\$58,458	\$22,607	\$55,656,313

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1932

Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Miscel Value	Total Value All Livestock
Beaverhead	2,660		12,984			1,787,790
Big Horn	5,364	3,613	—	6,068		1,407,480
Blaine	5,585	—	—	876		1,278,241
Broadwater	3,951	4,794	—	—		450,041
Carbon	8,018	—	3,120	5,888	48	618,505
Carter	3,670	3,711	—	50		1,072,514
Cascade	7,195	6,977	611	2,476		1,142,697
Chouteau	13,613	25,953	450	230	70	1,316,114
Custer	2,919	—	210	—	250	874,051
Daniels	4,821	7,797	—	—	—	394,093
Dawson	3,965	—	5,550	90		644,760
Deer Lodge	1,410	—	—	—		221,540
Fallon	5,057	9,034	—	—		603,472
Fergus	9,649	1,298	4,360	220	153	1,260,516
Flathead	11,320	—	14,590	660	375	472,300
Gallatin	15,985	—	1,095	7,295		1,034,710
Garfield	1,188	—	100	60		616,254
Glacier	1,250	481	2,150	—		507,258
Golden Valley	1,691	5,500	200	—		300,457
Granite	1,165	—	945	—	160	372,628
Hill	5,071	11,861	670	200	15	577,712
Jefferson	1,790	6,416	1,500	—		452,496
Judith Basin	8,849	17,841	500	311		829,862
Lake	9,810	—	—	—	5,075	597,265
Lewis & Clark	3,050	—	2,480	1,025		912,015
Liberty	565	758	360	—		320,653
Lincoln	1,492	—	1,445	125	545	112,285
Madison	8,585	1,890	500	—	2,700	1,160,426
McCone	4,312	—	—	90		620,420
Meagher	714	—	—	—		775,651
Mineral	167	770	—	—		29,140
Missoula	5,102	6,879	6,880	—	5	333,880
Musselshell	2,430	7,139	550	80	42	389,533
Park	9,780	14,029	2,508	160	11	859,991
Petroleum	1,114	—	—	200		312,253
Phillips	2,794	6,003	—	250		1,066,147
Pondera	12,213	—	—	590		644,355
Powder River	6,664	—	—	—		1,043,834
Powell	1,390	—	—	—		707,589
Prairie	2,570	—	—	—		523,819
Ravalli	15,472	6,472	3,052	1,308	850	696,409
Richland	5,137	—	—	1,095		588,056
Roosevelt	9,309	10,545	—	—		583,283
Rosebud	3,605	6,958	888	2,070	18	719,798
Sanders	2,639	—	—	—	2,045	427,630
Sheridan	8,707	16,280	17	10	6	587,652
Silver Bow	1,510	—	4,650	—	90	222,320
Stillwater	10,018	5,009	2,918	—	71	718,879
Sweet Grass	1,421	8,713	—	610	600	839,883
Teton	8,352	—	1,330	1,265		858,983
Toole	2,149	8,877	—	—		551,298
Treasure	1,205	—	300	2,545		197,637
Valley	2,128	2,177	50	1,632		928,731
Wheatland	1,369	5,322	1,500	95		546,216
Wibaux	3,280	—	—	—		341,350
Yellowstone	10,869	20,586	4,000	5,900		942,359
THE STATE	286,078	233,603	82,463	44,974	13,129	38,462,232
1923	\$ 738,762	—	—	—	136,637	\$58,788,680
1924	734,772	—	—	—	198,917	53,555,217
1925	818,661	—	—	—	294,146	50,226,796
1926	785,132	—	—	—	419,813	66,669,228
1927	825,451	234,595	51,340	—	173,596	62,083,837
1928	870,721	291,790	—	—	211,621	69,003,313
1929	1,012,332	327,966	86,008	72,637	160,405	75,786,599
1930	782,484	342,967	129,043	60,958	33,750	70,225,078
1931	696,602	290,554	147,831	58,458	22,607	55,656,313
1932	286,078	233,603	82,463	44,974	13,129	38,462,232

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Extended Against 20% of Assessed Value				
	Household Furniture	Jewelry, Watches, Clocks, Musical Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carrriages Wagons, Harness & Saddles	Farm Machinery, Inclusive Tractors, Etc.
Beaverhead	\$ 250,480	\$ 34,003	.....	\$ 88,815	\$ 97,745
Big Horn	138,424	29,460	.....	52,605	289,446
Blaine	152,015	11,970	.....	79,230	176,000
Broadwater	82,328	21,810	.....	30,615	177,802
Carbon	220,668	945	55,214	80,278	305,702
Carter	76,088	18,150	.....	60,944	121,860
Cascade	1,790,068	383,035	420,931	87,720	548,728
Chouteau	186,448	5,896	63,184	90,004	935,359
Custer	391,813	192,640	.....	43,164	142,004
Daniels	105,372	20,262	21,970	48,109	631,581
Dawson	193,065	63,090	.....	41,090	484,959
Deer Lodge	658,225	.....	.....	12,070	244,276
Fallon	104,375	34,330	.....	51,361	373,259
Fergus	269,183	126,004	.....	97,807	598,028
Flathead	619,945	181,465	.....	45,020	145,330
Gallatin	516,865	141,245	.....	79,630	390,165
Garfield	39,900	9,530	2,030	45,879	202,501
Glacier	76,020	12,230	15,695	29,440	198,822
Golden Valley	34,215	8,945	8,677	16,620	86,160
Granite	79,340	33,255	.....	20,555	44,650
Hill	396,245	73,445	105,575	47,535	869,270
Jefferson	105,290	.....	8,520	24,170	75,650
Judith Basin	103,600	28,890	20,755	42,581	164,231
Lake	186,830	14,540	.....	43,500	171,730
Lewis & Clark	823,800	292,550	34,825	52,145	140,010
Liberty	22,275	.....	7,080	12,105	183,000
Lincoln	151,185	39,310	45,490	58,970	.....
Madison	145,580	12,810	11,355	45,970	220,877
McCone	62,109	18,912	.....	14,629	325,645
Meagher	57,640	19,900	.....	28,345	62,445
Mineral	276,753	.....	.....	1,010	6,395
Missoula	654,850	215,580	.....	35,972	426,350
Musselshell	144,772	23,114	42,080	24,698	161,801
Park	615,294	129,363	.....	47,844	154,228
Petroleum	26,535	8,397	.....	17,791	76,233
Phillips	104,801	25,165	.....	50,115	366,238
Pondera	210,645	29,230	89,978	58,935	621,678
Powder River	68,640	13,510	.....	57,405	217,315
Powell	99,395	18,630	.....	29,450	242,500
Prairie	93,530	31,963	.....	44,682	288,074
Ravalli	275,900	66,906	.....	51,913	184,313
Richland	107,405	16,960	.....	37,482	119,647
Roosevelt	194,048	51,098	23,406	69,245	778,254
Rosebud	133,035	19,065	22,310	50,825	233,001
Sanders	135,180	30,670	.....	26,960	58,520
Sheridan	259,698	72,340	.....	108,651	938,526
Silver Bow	1,148,655	125,200	250,600	13,685	37,400
Stillwater	145,127	41,737	16,758	64,526	297,800
Sweet Grass	154,900	37,835	16,152	52,210	131,783
Teton	174,625	60,595	.....	63,795	750,035
Toole	182,326	43,003	.....	25,786	355,079
Treasure	21,855	5,670	.....	14,995	102,850
Valley	219,619	18,504	45,543	98,279	1,037,141
Wheatland	158,246	55,700	.....	37,605	130,080
Wibaux	37,150	11,155	.....	22,560	123,300
Yellowstone	1,224,855	139,815	188,332	104,901	766,729
THE STATE	\$14,828,133	\$3,102,857	\$1,516,160	\$2,691,226	\$18,212,508

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

Tax Levies Extended Against 20% of Assessed Value

	Household Furniture	Jewelry, Watches, Clocks, Musical Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness & Saddles	Farm Machinery, Inclusive Tractors, Etc.
Beaverhead	235,255	31,795	.....	76,440	112,420
Big Horn	121,673	22,185	.....	41,190	236,191
Blaine	139,580	32,960	.....	74,330	365,025
Broadwater	73,786	18,320	.....	29,395	164,363
Carbon	295,674	734	46,581	67,615	288,396
Carter	70,480	15,140	.....	55,022	110,807
Cascade	1,698,858	329,018	109,927	86,720	441,598
Chouteau	175,118	5,976	51,595	78,266	735,027
Custer	289,450	100,775	.....	35,441	250,109
Daniels	92,935	19,252	19,795	41,077	491,521
Dawson	174,960	53,820	.....	33,590	418,266
Deer Lodge	691,335	2,700	.....	11,650	228,560
Fallon	91,668	34,567	.....	47,027	241,715
Fergus	370,932	101,450	.....	78,339	436,719
Flathead	595,380	171,360	.....	39,255	138,000
Gallatin	507,095	130,830	.....	71,860	320,425
Garfield	36,880	5,760	1,930	38,498	154,620
Glacier	80,395	10,295	11,110	22,505	204,485
Golden Valley	32,760	7,230	6,775	13,618	61,145
Granite	75,555	31,005	.....	19,315	141,050
Hill	284,325	66,825	93,610	41,880	647,740
Jefferson	105,065	.....	9,433	24,150	55,705
Judith Basin	100,485	24,760	17,230	38,725	381,445
Lake	169,840	39,675	.....	42,070	113,920
Lewis & Clark	815,580	269,275	46,505	50,595	129,725
Liberty	17,635	4,045	.....	11,345	144,045
Lincoln	141,440	34,195	37,485	32,600	7,200
Madison	140,255	10,735	10,320	42,560	100,325
McCone	55,924	14,974	.....	42,768	283,406
Meagher	54,825	19,065	.....	25,730	55,690
Mineral	47,070	.....	4,550	3,285	8,745
Missoula	608,597	174,160	.....	25,025	435,805
Musselshell	132,302	21,702	34,664	20,725	76,110
Park	529,720	117,165	.....	47,467	128,401
Petroleum	24,231	7,008	.....	15,243	65,840
Phillips	102,980	21,878	.....	54,335	336,868
Pondera	183,280	22,685	72,910	50,630	455,765
Powder River	67,635	9,285	.....	50,065	199,765
Powell	98,250	15,535	.....	26,650	246,655
Prairie	97,042	11,700	.....	37,445	226,148
Ravalli	259,620	57,462	.....	47,447	168,795
Richland	104,955	9,775	.....	36,387	295,363
Roosevelt	185,890	26,770	25,453	62,000	591,421
Rosebud	117,795	14,175	15,380	40,165	194,257
Sanders	166,425	.....	.....	24,576	49,159
Sheridan	223,391	51,385	.....	89,818	710,473
Silver Bow	913,235	177,665	200,300	15,815	31,560
Stillwater	126,905	36,024	15,482	49,687	198,551
Sweet Grass	144,595	25,855	.....	40,781	132,469
Teton	162,805	49,560	.....	54,892	611,833
Toole	154,393	38,182	.....	23,730	286,309
Treasure	20,500	5,285	.....	11,560	120,935
Valley	200,164	39,020	38,409	84,861	892,936
Wheatland	153,606	18,940	.....	40,434	102,970
Wibaux	34,195	9,195	525	20,675	98,820
Yellowstone	1,162,535	126,245	154,035	80,307	602,081
THE STATE	13,665,253	2,728,677	1,340,104	2,367,521	11,718,678
1923	11,295,561	2,375,799	.....	4,822,177	9,416,888
1924	13,791,101	2,767,799	.....	4,255,864	8,496,680
1925	13,529,319	3,203,688	.....	4,158,524	8,976,137
1926	13,448,199	3,309,965	.....	4,042,944	10,979,965
1927	13,115,802	3,313,257	68,702	3,754,598	11,989,783
1928	13,344,531	3,378,313	277,672	3,585,267	14,708,662
1929	11,366,560	3,591,358	648,104	3,393,114	18,856,496
1930	11,839,304	3,318,950	1,151,076	3,006,720	21,014,848
1931	14,828,133	3,102,857	1,516,460	2,691,226	18,212,508
1932	13,665,253	2,728,677	1,340,104	2,367,521	14,718,678

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Extended Against 20% of Assessed Value				Tax Levies Extended Against 7% of Assessed Value	Hay, Grain and Other Agricultural Products
	Automobiles and Trucks Number	Av. Value	Value	Flying Machines		
Beaverhead	1,837	\$302.49	\$ 555,675	\$ 1,250		
Big Horn	1,322	218.73	289,160			3,150
Blaine	1,221	198.44	381,210			
Broadwater	764	211.73	161,760			8,333
Carbon	3,716	182.97	679,922			17,707
Carter	833	198.51	165,360			8,768
Cascade	9,653	312.50	2,826,873	2,795		18,460
Chouteau	2,680	199.70	335,195			
Custer	2,336	272.32	636,302			
Daniels	1,608	173.94	279,688			16,308
Dawson	2,342	205.24	480,677	700		9,831
Deer Lodge	3,012	387.49	1,167,125			
Fallon	1,175	214.59	252,148			
Fergus	3,710	201.39	747,148	3,700		38,621
Flathead	4,392	222.28	976,265	1,000		13,315
Gallatin	1,507	202.94	914,660	2,000		186,730
Garfield	967	195.14	188,700			
Glacier	1,046	354.80	371,121			8,155
Golden Valley	572	164.65	94,180			431
Granite	651	265.49	172,835			
Hill	3,256	232.15	759,130	500		7,815
Jefferson	998	237.26	256,745			
Judith Basin	1,419	192.97	379,619	500		
Lake	1,852	224.55	415,865			5,865
Lewis & Clark	4,745	259.29	1,230,330			
Liberty	756	225.34	170,360			10,250
Lincoln	1,502	206.44	310,080			
Mahson	1,556	152.52	237,330			
McCon	1,255	170.48	208,836			
Meagher	601	274.39	164,910			
Mineral	216	374.40	80,870			
Missoula	5,271	255.99	1,349,305	5,500		
Musselshell	1,755	170.16	298,628			1,365
Park	2,244	254.29	570,622			3,667
Petroleum	539	185.75	100,117			
Phillips	1,879	195.38	367,115			
Pondera	1,953	257.33	502,559	1,500		
Powder River	735	271.91	199,855			
Powell	1,100	291.12	467,570			
Prairie	843	199.91	168,520			
Ravalli	2,805	194.25	544,858			2,724
Richland	2,411	182.70	440,500	1,000		95,521
Roosevelt	2,379	212.60	505,793	1,500		36,024
Rosebud	1,629	195.51	318,492			3,129
Sanders	1,350	227.86	307,350			
Sheridan	2,635	187.19	493,245			71,317
Silver Bow	9,645	344.09	3,318,775	30,500		
Stillwater	1,601	193.42	309,760			22,980
Sweet Grass	979	229.66	224,814			5,298
Teton	1,904	268.58	511,370			218,842
Toole	2,075	311.33	652,231			
Treasure	345	194.24	68,760			
Valley	2,967	186.03	551,946			340
Wheatland	939	204.26	191,802			
Wibaux	681	175.61	119,595			
Yellowstone	8,058	304.81	2,456,158			145,074
THE STATE	125,661	\$246.43	\$30,969,816	\$52,415		\$990,050

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Extended Against 20% of Assessed Value			Tax Levies Extended Against 7% of Assessed Value	Hay, Grain and Other Agricultural Products
	Automobiles and Trucks		Flying Machines		
	Number	Av. Value	Value		
Beaverhead	1,655	233.99	387,260		
Big Horn	1,255	168.18	211,445		
Blaine	1,703	155.61	265,010		
Broadwater	761	168.21	128,015		
Carbon	2,619	196.38	514,322		16,299
Carter	810	172.36	139,613		1,420
Cascade	8,687	262.67	2,281,900	2,900	
Chouteau	2,499	151.70	379,097		
Custer	2,283	200.11	456,860	500	
Daniels	1,463	121.90	178,336		27,244
Dawson	2,103	162.11	340,910	500	7,557
Deer Lodge	2,944	316.90	932,955		
Ellison	1,074	168.82	181,314		
Fergus	3,324	151.89	504,890	500	750
Flathead	4,152	174.89	726,150	2,500	32,450
Gallatin	4,231	178.49	755,200	1,200	192,585
Garfield	780	168.19	131,195		
Glacier	1,115	292.39	326,020	13,600	1,224
Golden Valley	513	119.25	61,176		
Granite	611	203.99	124,640		
Hill	3,096	182.45	564,880		15,189
Jefferson	1,035	197.51	204,425		
Judith Basin	1,479	150.57	222,695		
Lake	2,022	167.75	339,200		5,925
Lewis & Clark	4,632	235.48	1,090,775	2,100	
Liberty	716	145.88	104,455	1,500	
Lincoln	1,448	160.32	232,170		
Madison	1,684	121.85	205,190		
McCone	1,199	130.78	155,629		
Meagher	595	195.44	116,290		
Mineral	252	110.44	27,830		315
Missoula	4,839	220.06	1,064,885	3,350	
Musselshell	1,627	158.26	257,496		
Park	2,150	213.82	459,705		
Petroleum	521	99.33	51,751		
Phillips	1,791	166.71	298,585	500	
Pondera	1,850	193.43	357,845		15,145
Powder River	768	180.74	138,810		
Powell	1,288	231.75	298,495		
Prairie	907	125.52	113,843		7,823
Ravalli	2,799	157.10	439,731		12,862
Richland	2,234	145.82	325,760		34,933
Roosevelt	2,244	171.13	384,701	1,600	38,633
Rosebud	1,498	154.52	231,475		3,463
Sanders	1,288	189.20	243,695		
Sheridan	2,292	146.36	335,457	600	
Silver Bow	8,600	265.52	2,283,520	10,200	
Stillwater	1,502	118.80	225,000		
Sweet Grass	870	196.92	170,535		
Teton	1,841	204.28	376,085		80,695
Toole	1,858	253.37	470,778		7,070
Treasure	375	180.07	67,527		
Valley	2,725	147.38	401,637		
Wheatland	922	148.16	136,884		
Wibaux	615	125.24	80,785		
Yellowstone	7,841	243.70	1,910,860		156,907
THE STATE	118,006	198.43	23,415,692	40,950	688,489
1923	54,912	\$271.61	\$11,914,494		\$1,295,410
1924	60,768	270.73	16,452,052		1,908,312
1925	69,668	285.07	19,860,171		1,014,428
1926	81,320	278.61	22,656,940		1,332,077
1927	91,224	300.75	27,435,375	6,000	1,582,870
1928	104,931	278.65	29,238,949	24,690	1,476,625
1929	111,819	306.09	35,145,066	61,113	2,001,786
1930	125,532	295.87	37,111,603	50,675	1,528,023
1931	125,661	246.43	30,968,846	32,145	990,050
1932	118,006	198.43	23,415,692	40,950	688,489

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value		Tax Levies Extended Against 30% of Assessed Value		
	Goods, Wares & MISC.	Furn. & Fixt. of Stores	Mfg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip. Rigs, Etc.
Beaverhead	\$ 419,284	\$ 110,548	\$ 6,900	\$ 45,054	..
Big Horn	263,927	56,630	19,980	..	30,995
Blaine	441,083	56,397	254,000	4,000	5,000
Broadwater	103,793	16,462	45,010	18,577	..
Carbon	363,932	95,842	136,469	366,428	50,334
Carters	62,890	12,935	18,099	..	1,000
Cascade	4,320,945	590,051	4,327,139	110,921	..
Chouteau	425,843	60,101	..	7,000	14,500
Custer	906,968	116,441	369,168	..	..
Daniels	283,350	13,818	..	..	..
Dawson	173,486	73,220	8,426	..	..
Deer Lodge	919,365	165,195	4,211,001	16,350	..
Fallon	226,092	31,524	167,195	..	42,556
Fergus	950,631	194,775	418,693	117,198	15,500
Flathead	2,093,170	153,455	946,095	5,475	..
Gallatin	1,297,815	147,025	339,670	1,675	2,000
Garfield	48,580	5,250	..	..	5,125
Glacier	164,361	85,325	..	..	57,615
Golden Valley	65,230	6,390	3,425	3,850	23,903
Granite	106,320	25,530	149,394	63,069	..
Hill	802,791	124,807	42,550	3,080	7,558
Jefferson	153,608	36,310	29,969	101,660	..
Judith Basin	206,340	28,308	..	124,662	1,200
Lake	318,690	118,915	119,525	..	..
Lewis & Clark	1,722,516	369,458	1,200,480	..	..
Liberty	107,340	7,535	..	..	53,863
Lincoln	558,518	37,075	166,540	108,890	..
Madison	260,430	42,245	182,185	141,800	..
McCone	90,360	12,155	..	..	..
Meagher	136,258	22,416	9,415	..	..
Mineral	39,915	16,125	24,275	39,345	500
Missoula	4,221,621	241,792	1,005,876	..	..
Musselshell	268,841	40,852	25,765	475,706	4,165
Park	678,140	123,719	144,842	48,150	..
Petroleum	62,201	18,825	..	..	200,313
Phillips	255,610	52,336	21,536	150	..
Pondera	154,531	60,778	55,388	5,280	219,893
Powder River	47,465	8,395	..	2,200	..
Powell	235,422	39,182	50,790	94,680	..
Prairie	177,064	23,756	..	..	..
Ravalli	467,791	78,839	80,493	..	..
Richland	510,339	48,122	72,530	..	300
Roosevelt	127,182	77,863	11,830	..	1,500
Rosebud	228,300	39,520	35,200	374,626	14,360
Sanders	211,576	48,652	3,637,691	17,210	3,000
Sheridan	193,069	65,865	25,527	12,091	21,403
Silver Bow	4,687,795	928,315	1,032,250	6,152,650	..
Stillwater	311,356	16,505	92,688	75,000	103,185
Sweet Grass	234,446	37,909	34,176	7,925	..
Teton	117,120	43,396	21,103	..	75,859
Toole	197,872	43,921	617,906	..	1,464,671
Treasure	62,277	7,000	..	..	..
Valley	606,400	72,969	49,595	..	850
Wheatland	255,040	60,225	130,535	24,244	..
Wilbur	73,715	14,100	8,600	2,500	..
Yellowstone	1,950,182	367,341	1,278,895	..	..
THE STATE	\$39,082,189	\$5,483,135	\$21,658,119	\$ 8,570,576	\$2,421,148

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value		Tax Levies Extended Against 30% of Assessed Value		
	Goods, Wares & Mch.	Furn. & Fixt of Stores	Mtg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip Rigs, Etc.
Beaverhead	349,032	92,780	—	96,141	—
Big Horn	223,345	46,742	28,776	—	30,896
Blaine	315,415	47,524	205,600	4,850	—
Broadwater	87,144	12,587	3,310	26,825	—
Carbon	330,075	89,942	74,725	308,466	80,028
Carter	47,257	12,708	16,525	—	—
Cascade	5,845,811	503,033	4,769,244	117,821	7,000
Chouteau	355,420	59,832	—	9,665	9,150
Custer	736,892	133,302	418,831	—	—
Danbels	212,111	47,868	—	—	—
Dawson	367,195	78,297	7,726	—	—
Deer Lodge	734,960	162,315	3,900,670	9,890	—
Fallon	197,539	22,678	100,677	—	26,641
Fergus	756,244	163,043	428,643	35,320	19,315
Flathead	1,531,250	151,105	720,580	5,975	—
Gallatin	1,142,595	132,270	313,250	3,000	4,500
Garfield	42,530	4,450	—	—	4,335
Glacier	149,086	82,758	—	—	119,512
Golden Valley	48,559	5,760	4,350	1,080	9,766
Granite	84,366	28,523	138,929	62,298	—
Hill	655,655	105,883	50,170	5,425	3,050
Jefferson	136,866	44,310	35,500	120,093	—
Judith Basin	172,319	22,578	—	78,280	1,200
Lake	233,855	81,435	113,298	—	—
Lewis & Clark	1,516,311	338,873	1,462,817	—	—
Liberty	76,848	7,021	4,000	—	50,936
Lincoln	224,760	43,820	257,475	45,235	—
Madison	212,633	38,235	188,095	121,450	—
McCone	63,810	12,807	—	—	—
Meagher	109,889	18,629	16,440	—	—
Mineral	38,264	11,770	34,830	20,485	—
Missoula	2,901,450	220,993	1,021,689	—	—
Musselshell	212,045	34,914	43,750	134,646	4,545
Park	613,126	117,693	169,000	22,700	—
Petroleum	49,128	9,771	—	—	179,775
Phillips	201,125	55,708	17,593	3,136	2,200
Pondera	291,080	42,362	43,610	548	200,426
Powder River	46,330	8,650	—	1,164	—
Powell	202,119	54,229	50,594	85,605	—
Prairie	149,699	20,387	—	—	—
Ravalli	387,266	65,304	62,282	—	—
Richland	383,287	39,319	82,011	—	—
Roosevelt	379,673	62,408	30,693	—	—
Rosebud	194,116	37,435	31,097	276,525	—
Sanders	154,092	35,399	2,142,591	28,770	1,000
Sheridan	379,733	63,527	26,968	5,650	12,790
Silver Bow	3,956,005	831,450	1,046,788	5,537,385	—
Stillwater	235,713	38,229	92,688	—	67,773
Sweet Grass	209,070	41,717	36,768	7,600	—
Teton	245,482	38,714	50,983	—	88,263
Toole	391,177	33,650	414,655	—	1,361,386
Treasure	53,922	6,850	—	—	—
Valley	538,122	63,468	59,093	—	900
Wheatland	289,271	49,097	113,593	16,717	—
Wibaux	88,690	9,735	5,550	—	1,500
Yellowstone	4,322,827	376,228	1,295,669	—	—
THE STATE	33,902,617	4,960,115	20,359,559	7,492,755	2,286,897
1923	\$43,882,793	\$5,695,546	\$14,819,575	\$14,969,261	\$1,600,913
1924	43,058,197	5,337,360	34,227,160	13,667,049	1,907,056
1925	43,534,641	5,309,573	25,924,359	14,229,190	1,049,988
1926	42,006,865	5,005,082	24,436,918	12,535,474	1,644,112
1927	40,843,754	5,078,006	23,012,213	10,567,746	3,505,069
1928	39,944,528	5,094,949	21,606,497	12,336,975	2,725,422
1929	41,920,724	5,198,732	21,017,733	10,194,771	2,520,425
1930	42,639,829	5,343,689	22,446,131	10,246,730	2,782,464
1931	39,982,189	5,483,135	21,658,119	8,570,576	2,421,148
1932	33,902,617	4,960,115	20,359,559	7,492,755	2,286,897

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Extended Against 7% of As- sessed Value	Tax Levies Ex- tended Against 40% of Assessed Value		Tax Levies Ex- tended Against 30% of Assessed Value	
	Solvent Credits	Pro- fessional Libraries	Hotel Furn. & Fixtures	Capital Stock of Nat. Banks	Moneyed Capital Other Banks
Beaverhead	\$ 314,956	\$ 6,500	\$ 5,650	\$ 273,227	\$ 165,376
Big Horn	33,701	775	7,978	122,720	.....
Blaine	4,285	2,000	11,000	87,520	19,420
Broadwater	185,126	1,350	2,650	.....	103,350
Carbon	34,090	2,575	7,360	108,523	129,502
Carter	15,848	1,400	3,800	29,121	19,954
Cascade	4,802,288	38,798	666,638	396,126	321,923
Chouteau	214,854	5,225	43,916	10,353	86,084
Custer	391,555	6,500	99,352	213,709	102,579
Daniels	22,331	1,750	27,494	1,247	33,793
Dawson	94,242	4,150	41,490	211,342	146,085
Deer Lodge	873,465	19,600	89,165	51,315	106,665
Fallon	58,163	5,950	10,535	7,813	64,468
Feigus	392,372	16,045	36,860	189,526	104,073
Flathead	590,105	3,750	115,825	307,270	99,315
Gallatin	502,010	7,875	123,890	239,590	204,710
Garfield	7,020	645	1,600	29,395	.....
Glacier	58,428	1,750	195,900	15,140	.....
Golden Valley	5,811	2,200	1,540	.....	.....
Granite	32,348	1,600	9,400	.....	28,622
Hill.....	314,517	17,440	42,125	62,324	121,288
Jefferson	160,885	1,850	6,965	.....	52,243
Judith Basin	99,868	3,025	10,740	39,112	1,086
Lake.....	106,521	2,300	102,610	.....	44,485
Lewis & Clark	6,079,920	24,020	356,520	625,704	454,923
Liberty...	10,000	950	2,050	.....	.....
Lincoln...	180,890	4,800	21,790	.....	49,265
Madison...	150,413	1,250	8,950	4,930	44,786
McCona...	13,330	750	2,750	22,552	9,469
Meagher...	209,889	2,102	15,298	109,281	54,792
Mineral...	.....	700	.....	18,325	1,268
Missoula...	2,947,964	10,050	133,760	611,403	.....
Musselshell	56,484	2,530	17,255	.....	45,550
Park, ...	217,461	3,400	97,460	162,204	.....
Petroleum	16,534	400	3,150	.....	.....
Phillips...	32,780	1,750	10,332	.....	50,137
Pondera...	376,818	8,136	26,325	36,651	29,172
Powder River	6,620	950	1,000	.....	35,491
Powell...	584,643	.....	6,000	119,170	270,968
Prairie	93,677	.....	39,710	.....	95,186
Ravalli...	227,059	5,935	4,850	.....	137,426
Richland	109,780	3,450	9,615	67,508	25,485
Roosevelt	93,717	3,750	64,364	29,195	140,188
Rosebud	17,925	1,700	37,965	.....	19,200
Sanders...	76,854	1,900	34,840	25,046	5,035
Sheridan	126,213	6,750	6,450	24,009	69,340
Silver Bow	8,616,175	35,100	136,300	1,092,930	1,203,495
Stillwater	153,083	3,725	17,555	13,594	19,499
Sweet Grass	252,659	4,450	29,020	.....	201,348
Teton	132,312	1,700	30,870	89,430	123,562
Toole	91,060	1,110	35,415	.....	154,954
Treasure	2,000	225	1,250	55,285	.....
Valley	380,957	6,825	35,163	120,784	112,426
Wheatland	200,750	5,700	18,160	112,422	.....
Wibaux	8,450	2,300	3,200	41,410	.....
Yellowstone	2,124,577	4,500	140,150	451,663	241,004
THE STATE	\$32,935,783	\$314,961	\$3,313,000	\$6,232,169	\$5,578,990

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Extended Against 7% of As- sessed Value	Tax Levies Ex- tended Against 40% of Assessed Value	Tax Levies Ex- tended Against 30% of Assessed Value		
	Solvent Credits	Pro- fessional Fees	Hotel Furn & Fixtures	Capital Stock of Nat. Banks	Moneyed Capital Other Banks
Beaverhead	325,541	7,000	8,050	247,871	173,584
Big Horn	60,954	1,635	4,375	67,789	76,493
Blaine	18,916	1,350	13,325	86,960	43,974
Broadwater	98,912	1,150	4,000		86,340
Carbon	24,549	2,760	12,375	82,406	124,519
Carter	16,360	1,600	3,200	22,661	20,202
Cascade	398,752	39,460	653,185	525,133	292,422
Chouteau	201,224	5,700	36,275	8,140	61,498
Custer	444,850	6,000	82,280	173,490	85,074
Daniels	35,973	1,750	19,797		27,996
Dawson	137,053	2,725	30,905	192,061	174,654
Deer Lodge	903,410	1,450	32,915	52,230	124,775
Fallon	41,567	5,248	12,235	9,713	24,662
Fergus	297,067	17,493	22,925	168,923	83,369
Flathead	660,320	2,950	109,825	284,695	92,545
Gallatin	324,300	5,325	127,560	133,305	183,190
Garfield	4,915	800	1,200	26,879	
Glacier	178,211	3,950	165,800	13,821	
Golden Valley	4,064	950	2,550		
Granite	23,736	1,395	8,000		26,490
Hill	268,117	14,965	39,125	77,066	97,787
Jefferson	79,450	2,300	5,600		36,851
Judith Basin	66,477	2,025	7,245	21,237	
Lake	46,125	1,825	23,985		58,810
Lewis & Clark	5,548,887	35,765	286,685	290,875	371,777
Liberty	7,447	500	1,825		
Lincoln	132,945	1,350	13,245		38,855
Madison	125,124	1,400	8,850	3,480	46,689
McCone	8,520	1,100	2,400	15,980	6,660
Meagher	180,811	4,380	11,595	94,301	16,484
Mineral	9,485	650	300		2,065
Missoula	2,056,970	7,330	136,200	605,806	
Musselshell	41,900	725	18,540		27,298
Park	209,126	3,200	90,275	153,589	
Petroleum	3,550	925	3,780		
Phillips	23,102	2,300	8,025		51,039
Pondera	158,147	2,500	34,075	6,756	55,442
Powder River	10,000	700	1,000		37,853
Powell	187,337		6,350	113,512	210,669
Prairie	39,557		27,250		74,681
Ravalli	142,882	4,732	4,275		148,376
Richland	108,932	2,600	7,965	72,962	20,903
Roosevelt	64,093	3,125	50,951	30,747	95,209
Rosebud	9,342	12,689	23,277	3,601	37,450
Sanders	84,257	2,100	29,840	29,246	8,607
Sheridan	122,147	6,250	29,922		39,182
Silver Bow	6,762,560	23,670	351,335	1,000,945	1,032,430
Stillwater	128,804	3,540	15,760	6,328	18,030
Sweet Grass	199,224	1,325	27,000		144,720
Teton	57,942	1,500	27,100	86,262	124,423
Toole	50,223	2,510	45,345		144,549
Treasure		225	1,050	54,235	
Valley	238,504	4,750	28,198	78,717	96,770
Wheatland	24,664	7,200	17,885	111,718	
Wibaux	8,000	2,100	2,850	41,580	
Yellowstone	1,894,939	72,515	165,375	393,371	187,691
THE STATE	27,089,497	359,062	2,905,548	5,392,150	4,935,187
1923	849,550,283	8453,563	84,272,082	88,795,568	88,552,850
1924	45,240,597	390,685	4,175,401	57,44,570	5,732,936
1925	42,559,123	528,881	3,332,516	5,258,493	3,154,716
1926	47,838,729	184,028	3,093,098	4,842,066	2,193,097
1927	50,559,885	505,207	3,090,866	5,044,361	4,832,685
1928	39,863,327	311,608	3,509,381	3,509,381	5,977,425
1929	28,342,050	125,028	3,561,395	6,495,455	5,804,288
1930	30,465,523	448,471	3,986,329	6,991,431	6,093,768
1931	32,935,783	311,061	3,313,000	6,232,169	5,578,990
1932	27,089,497	359,062	2,905,548	5,392,150	4,935,187

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1931

	Tax Levies Ex- tended Against 40% of As- sessed Value	Tax Levies Extended Against Various Percentages	Total of All Personal Prop- erty Other than Livestock
	Tel. & Tel. Lines Locally Assessed	All Other Personal Prop.	
Beaverhead	\$ 6,850	\$ 185,196	\$ 2,591,609
Big Horn	.....	1,809	1,340,760
Blaine	.....	65,255	2,083,985
Broadwater	2,750	7,400	969,116
Carbon	2,840	448,296	3,106,627
Carter	1,250	2,525	619,992
Cascade	.....	2,480,147	24,075,986
Chouteau	665	.....	2,684,627
Custer	1,550	32,400	3,796,148
Daniels	.....	.....	1,537,103
Dawson	800	18,436	2,345,089
Deer Lodge	.....	862,048	9,335,865
Fallon	2,200	19,300	1,451,280
Fergus	2,750	38,922	4,487,836
Flathead	.....	292,675	6,589,475
Gallatin	13,215	285,713	5,396,483
Garfield	.....	5,475	591,630
Glacier	26,100	.....	1,319,102
Golden Valley	.....	8,973	370,550
Granite	5,920	173,149	945,987
Hill	650	116,724	3,825,369
Jefferson	8,000	131,953	1,153,818
Judith Basin	1,110	3,275	1,461,902
Lake	.....	166,300	1,849,676
Lewis & Clark	.....	12,207,422	25,614,623
Liberty	3,100	13,103	603,011
Lincoln	203,710	.....	1,916,543
Madison	4,200	91,761	1,606,872
McCone	5,975	13,697	831,169
Meagher	572	210,404	1,103,667
Mineral	.....	18,138	526,619
Missoula	.....	1,282,864	13,142,887
Musselshell	13,476	34,873	1,711,985
Park	3,300	491,000	3,190,691
Petroleum	350	.....	530,846
Phillips	.....	22,681	1,360,719
Pondera	1,465	210,408	2,999,370
Powder River	.....	1,550	660,396
Powell	.....	85,497	2,284,497
Prairie	.....	.....	1,056,162
Ravalli	.....	242,577	2,371,587
Richland	.....	1,286	1,966,930
Roosevelt	.....	3,500	2,492,757
Rosebud	.....	670	1,579,326
Sanders	1,750	221,121	1,813,685
Sheridan	6,750	31,724	2,832,998
Silver Bow	5,880	1,952,211	31,067,916
Stillwater	1,700	377,206	2,117,084
Sweet Grass	7,000	33,468	1,465,420
Teton	.....	105,091	2,819,705
Toole	.....	816,386	1,984,720
Treasure	1,200	.....	343,367
Valley	1,500	30,337	3,419,178
Wheatland	500	210,933	1,621,942
Wilbur	3,950	.....	471,945
Yellowstone	.....	849,122	15,133,298
THE STATE	\$376,058	\$24,935,310	\$223,261,993

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1932

	Tax Levies Ex- tended Against 40% of As- sessed Value	Tax Levies Extended Against Various Percentages	Total of All Personal Prop- erty Other than Livestock
	Tel. & Tel. Lines Locally Assessed	All Other Personal Prop.	
Beaverhead		167,547	2,310,716
Big Horn			1,173,709
Blaine		55,750	1,671,963
Broadwater	2,350	3,700	740,191
Carbon	2,155	484,134	2,785,765
Carter	1,250	2,100	536,345
Cascade		2,682,628	24,674,610
Chouteau	630		2,172,553
Custer	1,550	29,160	3,141,586
Daniels			1,244,758
Dawson	300	22,167	2,042,686
Deer Lodge		859,655	8,649,470
Fallon	2,295	42,629	1,082,085
Fergus	2,700	60,085	3,550,617
Flathead		276,765	5,541,105
Gallatin	13,175	259,280	4,620,945
Garfield		4,700	458,692
Glacier	6,497	7,580	1,396,159
Golden Valley		9,291	269,974
Granite	4,660	101,278	871,240
Hill	700	117,415	1,149,806
Jefferson		111,612	974,360
Judith Basin	4,110	3,925	1,164,736
Lake		273,420	1,543,383
Lewis & Clark		11,567,768	23,824,313
Liberty	2,950	12,593	447,145
Lincoln	210,435		1,452,210
Madison	5,600	204,722	1,465,663
McOne	5,265	16,103	685,346
Meagher		182,852	906,981
Mineral	7,892	264,532	478,068
Missoula		951,496	10,213,847
Musselshell	56,119	71,885	1,189,366
Park	3,000	603,246	3,267,413
Petroleum	350		411,352
Phillips		24,747	1,204,121
Pondera	1,200	273,632	2,268,038
Powder River		300	562,557
Powell	10,000	78,439	1,984,439
Prairie			805,575
Ravalli		226,569	2,027,543
Richland		1,997	1,527,149
Roosevelt		1,900	2,033,267
Rosebud			1,242,242
Sanders		98,202	3,397,962
Sheridan	4,002		2,104,295
Silver Bow	5,880	1,798,625	2,899,368
Stillwater	1,200	577,929	1,838,673
Sweet Grass	7,000	4,263	1,212,022
Teton		37,669	2,114,208
Toole		717,616	4,141,873
Treasure	1,200		343,449
Valley	1,500	21,955	2,789,004
Wheatland	500	193,004	1,306,483
Wibaux	3,640		407,840
Yellowstone		823,538	13,633,723
THE STATE	667,925	24,240,343	193,257,019
1923.....		814,589,362	8214,212,130
1924.....		9,429,119	216,481,758
1925.....		20,300,594	216,924,292
1926.....		21,191,935	221,040,624
1927.....		21,851,549	220,781,044
1928.....	563,316	24,252,676	226,338,631
1929.....	430,433	22,423,672	226,156,642
1930.....	368,774	26,039,397	229,808,078
1931.....	368,817	24,935,346	223,261,893
1932.....	376,058	24,240,343	193,257,019

PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

	1931			1932		
	Assessment In Montana	Local Property Assessed by County Assessors	Allocated by State Board of Equalization	Assessment In Montana	Local Property Assessed by County Assessors	Allocated by State Board of Equalization
RAILROADS						
Batte, Abnondia & Pacific	3,474,494	643,897	3,431,052	3,237,454	613,903	2,753,551
Chicago, Burlington & Quincy	6,479,357	110,948	6,668,409	6,270,891	119,672	6,151,222
Chicago, Milwaukee, St. Paul & Pacific	51,298,609	1,967,992	46,640,417	47,440,463	4,526,277	42,914,186
Great Northern	86,794,824	4,913,637	82,781,187	89,068,225	4,020,461	76,047,764
Minneapolis, St. Paul & Sault St. Marie	630,000	26,861	603,139	582,752	25,179	557,582
Montana Southwestern	28,501	9,500	19,001	28,502	9,500	19,002
Northern Pacific	78,411,973	5,219,721	73,495,252	72,536,345	5,098,439	67,437,906
Oregon Short Line	6,012,100	404,239	5,607,861	5,561,192	408,875	5,152,317
	\$233,713,313	\$45,996,795	\$218,616,518	\$215,905,827	\$44,816,300	\$291,089,527
		%	%	%	%	%
POWER LINES AND GAS LINES						
Beaverhead Transmission	17,953	None	17,953	59,679	None	59,679
Billings Gas Co.	25,452	25,452	25,452	26,283	None	26,283
Boxmont Utilities	390,165	94,163	296,002	390,165	80,212	309,953
Great Northern Natural Gas	1,144,461	22,425	1,122,036	1,144,464	22,425	1,118,039
Great Northern Utilities	347,479	212,865	134,614	442,853	217,803	225,050
Montana Cities Gas	1,211,920	83,045	1,458,875	1,146,864	101,235	1,045,629
Montana-Pakota Power	3,801,371	695,276	3,406,095	3,801,371	674,047	3,127,324
Montana-Pakota Utilities	517,589	None	517,589	517,582	None	517,582
Montana Gas Corporation	170,672	280	170,392	170,672	2,860	167,812
Montana Power	59,429,966	47,916,004	11,483,956	66,521,659	48,659,206	17,862,453
Mountain States Power	1,249,621	516,622	703,002	1,224,574	495,201	729,373
Northwest States Utilities	568,917	55,937	512,980	608,570	33,719	574,860
	\$68,905,558	\$49,826,577	\$19,278,981	\$76,024,736	\$50,289,989	\$25,734,747
	%	%	%	%	%	%
TELEGRAPH LINES						
Postal Telegraph & Cable Co.	153,401	3,540	149,861	153,401	3,570	149,831
Western Union	1,185,300	71,571	1,413,729	1,489,298	62,911	1,426,294
	\$1,638,401	\$75,111	\$1,563,290	\$1,642,309	\$66,484	\$1,575,625
	%	%	%	%	%	%
TELEPHONE LINES						
Absaroka Telephone Co.	5,875	200	5,675	6,800	1,125	5,675
American Tel. & Tel. Co.	1,807,898	None	1,807,898	1,865,265	None	1,868,265
East Portland Tel. Co.	472	None	472	472	None	472
Elkalaka Telephone Co.	3,500	None	3,500	4,035	535	3,500
Farmer's Cooperative Tel. Co. of Reed Point	2,711	780	1,931	2,714	780	1,934
Farmer's Tel. Co. of Froid	1,855	None	1,855	4,854	None	4,854
Farmer's & Merchants Tel. Co. of Plaxville	2,425	None	2,425	2,425	None	2,425
Montana Sales Tel. & Tel. Co.	7,009,671	1,320,888	5,268,786	7,533,494	1,758,839	5,774,655
Shepherd Telephone Exchange	1,422	367	3,836	4,704	849	3,855
Southern Montana Tel. Co.	12,717	136	12,581	12,567	136	12,431
	\$8,915,562	\$1,832,585	\$7,112,977	\$9,421,190	\$1,762,278	\$7,658,912
	%	%	%	%	%	%

OIL PIPE LINES AND MISCELLANEOUS

Brady Irrigation	\$ 51,629	\$ 16,639	% 5,000	\$ 51,484	% 16,484	% 5,000
Continental Oil Co	198,136	11,250	152,886	201,601	40,265	161,026
Pondera Pipe Line Co	72,100	23,420	48,680	73,410	22,815	50,595
Pondera Water Co	3,560	2,100	1,460	3,560	2,100	1,460
Texas Pacific Coal & Oil Co	519	None	519	519	None	519
	<u>\$ 325,954</u>	<u>\$ 116,409</u>	<u>\$ 209,545</u>	<u>\$ 330,604</u>	<u>\$ 111,994</u>	<u>\$ 218,610</u>
FERRIES.	\$ 12,000	None	% 12,000	None	None	% 11,500
GRAND TOTAL.	\$ 513,570 78	\$ 667,177	\$ 246,823 31	% 303,336 166	\$ 67,017 245	% 236,288 321

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932.**

BEAVERHEAD	1931	County Total	1932	County Total
American Tel. & Tel. Co.	81,089		79,290	
Beaverhead Transmission Co.	16,927		21,066	
Montana Power Company	241		243	
Montana Southwestern Ry. Co.	13,894		13,894	
Mt. States Tel. & Tel. Co.	63,358		70,291	
Oregon Short Line RR. Co.	3,740,964		3,433,392	
Postal Telegraph-Cable Co.	24,236		25,569	
Southern Montana Telephone Co.	11,582		11,282	
Western Union Telegraph Co.	19,933	4,002,224	50,263	3,705,290
BIG HORN				
C. B. & Q. RR. Huntley Branch	4,396,243		4,050,318	
Montana Power Company	167,467		163,258	
Mt. States Tel. & Tel. Co.	52,313		58,970	
Western Union Telegraph Co.	17,253	4,633,276	17,375	4,289,921
BLAINE				
Great Nor. Ry. Co. Main Line	3,294,453		3,027,279	
Saco-Northwest Line	292,845		269,418	
Montana Gas Corporation	125,334		123,621	
Montana Power Company	168,068		169,843	
Mt. States Tel. & Tel. Co.	32,628		37,125	
Western Union Telegraph Co.	11,489		11,584	
Ferry, Russell, Zortman, Mont.	500	3,925,317	500	3,639,370
BROADWATER				
American Tel. & Tel. Co.	104,155		102,115	
C. M. St. P. & P. RR. Co. Main Line	925,129		848,786	
Montana Power Company	171,123		170,918	
Mt. States Tel. & Tel. Co.	62,329		70,304	
Northern Pacific Ry. Co.	2,361,843		2,180,729	
Western Union Telegraph Co.	57,025	3,681,626	57,410	3,130,262
CARBON				
Absarokee Telephone Co.	700		700	
C. B. & Q. RR. Co.				
Fromberg Branch	1,217,970		1,158,998	
Gallatin Natural Gas Co.	841,372		855,827	
Montana Power Company	287,691		153,570	
Mt. States Tel. & Tel. Co.	171,639		191,872	
Northern Pac. Rocky Fork Branch	1,659,880		1,531,240	
Clark's Fork Branch	852,680		786,855	
Western Union Telegraph Co.	28,372	5,090,295	28,635	5,007,697
CARTER				
Elkalaka Telephone Co.	2,625	2,625	2,625	2,625
CASCADE				
American Tel. & Tel. Co.	55,813		55,819	
C. M. St. P. & P. RR. Co.				
Lewistown-Great Falls	546,520		504,988	
Great Falls-Agawam Branch	382,592		407,160	
Great Northern, Havre-Butte Line	3,271,791		3,005,513	
Sand Coulee Branch	281,837		256,338	
Neihart Branch	182,785		143,215	
Shelby-Billings Branch	2,705,700		2,484,773	
Vaughn Branch	439,380		460,909	
Giffen Mine Spur	29,855		24,878	
Montana Cities Gas Co.	165,000		153,450	
Montana Power Company	1,889,806		1,923,210	
Mt. States Tel. & Tel. Co.	559,902		586,495	
Postal Telegraph-Cable Co.	13,171		9,923	
Western Union Telegraph Co.	32,220	10,916,404	32,186	10,348,917
CHOUTEAU				
C. M. St. P. & P. RR. Co.				
Lewistown-Great Falls	1,661,064		1,531,745	
Great Northern, Havre-Butte Line	3,519,342		3,231,523	
Montana Cities Gas Co.	318,000		273,625	
Montana Power Company	187,179		215,873	
Mt. States Tel. & Tel. Co.	70,713		80,134	
Western Union Telegraph Co.	16,664		16,778	
Ferry, Lohse, Hlind, Mont.	1,000	5,773,962	750	5,353,428

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)

CUSTER	1931	County Total	1932	County Total
American Tel. & Tel. Co.	62,363		62,273	
C. M. St. P. & P. RR. Co., Main Line	2,371,930		2,179,170	
Montana-Dakota Power Co.	111,723		131,916	
Mountain States Power Co.	25,113		27,012	
Mt. States Tel. & Tel. Co.	107,519		123,726	
Nor. Pacific Ry. Co., Main Line	2,381,374		2,196,198	
Western Union Telegraph Co.	50,532	5,110,554	50,819	5,074,714
DANIELS				
Farmers & Merchants Tel. Co.	2,610		2,610	
Great Nor. Plentywood West Br.	595,738		516,773	
Scobey-Opheim Line	512,010		471,049	
M. St. P. & S. St. M. Ry. Co.	74,191		68,586	
Montana-Dakota Power Co.	55,758		68,545	
Mt. States Tel. & Tel. Co.	20,234	1,260,541	23,235	1,180,798
DAWSON				
American Tel. & Tel. Co.	79,602		79,620	
Great Nor., Newlon West Branch	120,888		110,814	
Montana-Dakota Power Co.	705,515		693,775	
Mt. States Tel. & Tel. Co.	66,641		72,797	
Nor. Pacific Ry. Co., Main Line	2,610,000		2,406,826	
Glendive East Line	732,946		675,766	
Red Water Branch	554,115		509,799	
Western Union Telegraph Co.	54,763	1,915,470	54,981	1,595,878
DEER LODGE				
B. A. & P. Ry. Co., Main Line	617,870		546,074	
Main Line Spurs	615,320		546,097	
Anaconda-Brown Spur	131,778		128,580	
Stuart Line, Main Branch	72,734		61,698	
C. M. St. P. & P. RR. Co., Main Line	701,071		643,196	
Montana Power Company	136,491		495,157	
Mt. States Tel. & Tel. Co.	117,476		126,815	
Nor. Pacific, Mont. Union Line	832,978		768,319	
Postal Telegraph-Cable Co.	11,501		10,898	
Southern Montana Telephone Co.	985		985	
Western Union Telegraph Co.	18,456	5,256,660	18,928	5,319,738
FALLON				
C. M. St. P. & P. RR. Co., Main Line	1,772,791		1,628,946	
Ekalaka Telephone Co.	875		875	
Montana-Dakota Power Co.	449,000		465,104	
Mont. Dakota Utilities Co.	345,125		365,080	
Mountain States Power Co.	69,123		74,824	
Mt. States Tel. & Tel. Co.	37,864		41,769	
Northern Pacific, Olhe Branch	66,547		61,152	
Shepherd Telephone Exchange	1,775	2,713,100	1,775	2,639,525
FERGUS				
C. M. St. P. & P. RR. Co.,				
Lewistown-Winifred	614,644		555,213	
Roy Branch	309,568		289,628	
Harlowton-Lewistown Branch	946,731		869,156	
Lewistown-Gt. Falls Branch	1,279,910		1,182,646	
Lewistown-Winnett Branch	667,789		606,630	
Great Nor., Shelby-Billings Br.	181,866		166,996	
Moccasin Branch	694,221		555,350	
Montana Power Company	225,603		218,319	
Mt. States Tel. & Tel. Co.	167,756		183,868	
Western Union Telegraph Co.	2,676		2,915	
Ferry, Lobse, Hlad, Mont.	1,000		750	
Ferry, Russell, Zortman, Mont.	500	4,999,261	500	4,622,971
FLATHEAD				
Great Nor. Ry. Co., Main Line	6,456,646		5,931,333	
Somers Spur	154,831		144,197	
Kalispell Branch	566,712		520,440	
Marion Spur	185,320		169,061	
Mountain States Power Co.	515,468		525,719	
Western Union Telegraph Co.	13,352	7,892,329	13,608	7,304,331

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

GALLATIN	1931	County Total	1932	County Total
American Tel. & Tel. Co.	97,849		96,859	
C. M. St. P. & P. RR. Co., Main Line	2,050,926		1,886,940	
Three Forks-Bozeman Branch	549,756		500,326	
Bozeman-North Line	277,680		254,826	
Belgrade Branch	59,806		54,886	
Gallatin Gateway Branch	55,429		50,867	
East Flathead Telephone Co.	262		262	
Montana Power Company	115,884		654,901	
Mt. States Tel. & Tel. Co.	188,901		207,659	
Nor. Pacific Ry. Co., Main Line	3,403,851		3,138,841	
Butte Line	1,129,337		1,041,763	
Red Bluff Branch	26,418		24,271	
Camp Creek Branch	213,537		197,082	
Bozeman-Logan Branch	452,511		417,702	
Oregon Short Line RR. Co., Yellowstone Branch	198,592		187,972	
Western Union Telegraph Co.	81,020	9,234,759	81,224	8,790,381
GARFIELD				
Continental Oil Co.,	4,876		4,849	
Ferry, Ferguson, Lismas, Mont.	500	5,376	500	5,349
GLACIER				
Great Nor. Ry. Co., Main Line	4,480,009		4,115,959	
Great Northern Utilities Co.	13,990		88,070	
Montana Power Co.			362,224	
Mt. States Tel. & Tel. Co.	16,497		26,928	
Western Union Telegraph Co.	7,504	4,518,000	7,437	4,600,615
GOLDEN VALLEY				
C. M. St. P. & P. RR. Co., Main Line	1,391,210		1,278,327	
Great Nor., Shelby-Billings Br.	1,718,959		1,578,328	
Montana Power Company	142,783		169,834	
Mt. States Tel. & Tel. Co.	29,386		31,777	
Western Union Telegraph Co.	3,898	3,286,227	3,924	3,002,190
GRANITE				
American Tel. & Tel. Co.	53,716		65,427	
C. M. St. P. & P. RR. Co., Main Line	1,525,412		1,399,490	
Montana Power Company	688		2,013	
Mt. States Tel. & Tel. Co.	42,795		47,561	
Nor. Pacific Ry. Co., Main Line	1,860,227		1,714,309	
Philipsburg Branch	507,380		466,576	
Postal Telegraph-Cable Co.	9,739		8,114	
Western Union Telegraph Co.	31,628	4,034,585	31,811	3,735,331
HILL				
Great Nor. Ry. Co., Main Line	3,783,660		3,474,837	
Hayre-Butte Line	994,215		912,876	
Montana Gas Corporation	45,058		44,194	
Montana Power Company	302,356		336,882	
Mt. States Tel. & Tel. Co.	106,444		109,787	
Western Union Telegraph Co.	7,571	5,239,304	7,940	4,880,513
JEFFERSON				
American Tel. & Tel. Co.	71,688		76,480	
C. M. St. P. & P. RR. Co., Main Line	1,377,706		1,263,801	
Great Northern, Hayre-Butte Line	2,664,976		2,413,605	
Montana Power Company	737,565		732,806	
Mt. States Tel. & Tel. Co.	130,845		146,400	
Nor. Pacific Ry. Co., Main Line	101,167		93,313	
Butte Line	2,280,453		2,103,685	
Ruby Valley Branch	280,449		258,382	
Elkhorn Branch	18,486			
Boulder Branch	18,025			
Western Union Telegraph Co.	13,025	7,724,985	13,139	7,131,614
JUDITH BASIN				
C. M. St. P. & P. RR. Co.,				
Harlowton-Lewistown	197,380		181,244	
Lewistown-Gt. Falls Branch	249,766		229,887	
Great Nor., Shelby-Billings Br.	3,609,157		3,311,743	
Moccasin Branch	228,942		216,425	
Montana Power Company	227,496		223,816	
Mt. States Tel. & Tel. Co.	58,889		65,886	
Western Union Telegraph Co.	3,754	4,575,384	3,735	4,226,763

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

LAKE	1931	County Total	1932	County Total
Montana Power Company	25,611		25,605	
Mountain States Power Co.	23,587		23,371	
Mt. States Tel. & Tel. Co.	22,209		21,527	
Nor. Pacific Ry. Co., Main Line	749,123		690,965	
Polson Branch	792,119		729,191	
Western Union Telegraph Co.	14,333	1,627,012	15,837	1,519,199
LEWIS & CLARK				
American Tel. & Tel. Co.	122,084		131,650	
Great Northern, Havre-Butte Line	1,669,128		2,150,451	
Fair Grounds Spur	755		692	
Vaughn Branch	356,200		329,485	
Montana Power Company	685,863		2,758,007	
Mt. States Tel. & Tel. Co.	343,029		381,825	
Nor. Pacific Ry. Co., Main Line	1,867,918		1,722,857	
Red Mountain Branch	15,470		14,071	
Postal Telegraph-Cable Co.	21,701		12,697	
Western Union Telegraph Co.	84,793	6,166,974	84,428	7,889,166
LIBERTY				
Great Nor. Ry. Co., Main Line	1,503,861		1,382,363	
Montana Power Company	28,630		36,690	
Mt. States Tel. & Tel. Co.	1,377		19,709	
Northwest States Utilities Co.	33,100	1,569,971	81,309	1,511,971
LINCOLN				
Great Northern, Main Line	7,093,820		6,518,866	
Fernie Branch	181,610		167,999	
Western Union Telegraph Co.	15,931	7,291,391	15,177	6,702,342
McCONE				
Mt. States Tel. & Tel. Co.	4,377		1,985	
Nor. Pacific, Redwater Branch	384,510		353,749	
Ferry, "White City,"				
Wolf Point, Montana	1,000		1,000	
Ferry, Hagen, Wolf Point, Mont.	500		500	
Ferry, Hilger, Poplar, Mont.	500		500	
Ferry, Smith, Frazer, Mont.	500		500	
Ferry, Holderman, Oswego, Mont.	500	391,887	500	361,731
MADISON				
American Tel. & Tel. Co.	19,887		11,655	
Beaverhead Transmission Co.	31,026		38,613	
C. M. St. P. & P. RR. Co., Main Line	520,155		477,381	
Montana Power Company	272,315		279,280	
Mt. States Tel. & Tel. Co.	75,036		81,009	
Nor. Pacific, Ruby Valley Branch	1,090,093		1,001,320	
Red Butte Branch	278,883		250,705	
Pony Branch	89,071		81,835	
Oregon Short Line RR. Co.,				
Main Line	302,411		277,778	
Postal Telegraph-Cable Co.	1,152		2,043	
Western Union Telegraph Co.	1,982	2,672,771	6,110	2,511,732
MLAGHER				
C. M. St. P. & P. RR. Co., Main Line	2,547,795		2,337,028	
Ringling Branch	38,418		35,299	
Montana Power Company	109,604		109,679	
Mt. States Tel. & Tel. Co.	16,495	2,712,222	17,892	2,199,898
MINERAL				
American Tel. & Tel. Co.	204,013		204,680	
C. M. St. P. & P. RR. Co., Main Line	4,086,605		3,747,652	
Montana Power Company	66,829		68,370	
Mt. States Tel. & Tel. Co.	18,804		21,325	
Nor. Pacific, St. Regis Line	2,095,590		1,931,961	
Coeur D'Alene Branch, ...	979,852		902,248	
Postal Telegraph-Cable Co.	18,383		22,768	
Western Union Telegraph Co.	24,859	7,194,945	25,055	6,924,059

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

MISSOULA	1931	County Total	1932	County Total
American Tel. & Tel. Co.	116,263		161,043	
C. M. St. P. & P. RR. Co., Main Line	2,855,293		2,618,941	
Big Blackfoot Branch	296,398		272,003	
Montana Power Company	566,332		438,084	
Mt. States Tel. & Tel. Co.	290,813		319,679	
Nor. Pacific Ry. Co., Main Line	3,468,705		3,197,279	
St. Regis Line	1,142,777		1,053,768	
Bitter Root Branch	635,145		586,343	
Postal Telegraph-Cable Co.	11,640		18,320	
Western Union Telegraph Co.	70,878	9,121,214	71,765	8,737,225
MUSSELSHELL				
C. M. St. P. & P. RR. Co., Main Line	2,664,682		2,450,352	
Montana Power Company	163,968		150,043	
Mt. States Tel. & Tel. Co.	43,949	2,872,599	47,378	2,647,774
PARK				
American Tel. & Tel. Co.	110,519		110,494	
East Flathead Telephone Company	210		210	
Montana Power Company	234,421		579,187	
Mt. States Tel. & Tel. Co.	148,832		162,872	
Nor. Pacific Ry. Co., Main Line	2,053,558		1,893,260	
Shields River Branch	699,991		644,546	
Park Branch	1,666,500		1,529,765	
Western Union Telegraph Co.	46,685	1,960,716	47,103	1,967,437
PETROLEUM				
C. M. St. P. & P. RR. Co.,				
Lewistown-Winnet	183,602		166,707	
Continental Oil Co.	149,010		156,187	
Mt. States Tel. & Tel. Co.	2,107	334,719	2,400	325,294
PHILLIPS				
Bowdoin Utilities Co.	122,512		118,766	
Great Nor. Ry. Co., Main Line	3,032,758		2,786,203	
Saco-Northwest Line	879,570		809,204	
Montana Power Company	157,763		160,590	
Mt. States Tel. & Tel. Co.	50,952		61,047	
Western Union Telegraph Co.	10,815	1,254,400	10,933	1,016,713
PONDERA				
American Tel. & Tel. Co.	16,770		16,765	
Brady Irrigation Co.	2,273		2,273	
Great Nor., Shelby-Billings Br.	1,691,029		1,555,628	
Montana Cities Gas Co.	148,500		136,125	
Montana Power Company	172,571		531,530	
Mt. States Tel. & Tel. Co.	93,368		107,831	
Northwest States Utilities Co.	134,182		111,241	
Pondera Pipe Line Co.	17,780		19,695	
Pondera Water Co.	1,376		1,376	
Texas Pacific Coal & Oil Co.	230		230	
Western Union Telegraph Co.	5,673	2,316,752	5,727	2,548,421
POWDER RIVER				
Mt. States Tel. & Tel. Co.	9,807	9,807	7,939	7,939
POWELL				
American Tel. & Tel. Co.	86,164		107,073	
C. M. St. P. & P. RR. Co., Main Line	1,789,973		1,646,892	
Montana Power Company	287,896		870,630	
Mt. States Tel. & Tel. Co.	85,838		116,008	
Nor. Pacific Ry. Co., Main Line	2,677,294		2,472,999	
Montana Union Line	1,092,495		1,004,986	
Postal Telegraph-Cable Co.	17,159		17,837	
Western Union Telegraph Co.	87,620	6,124,439	88,612	6,325,037
PRAIRIE				
American Tel. & Tel. Co.	45,928		45,928	
C. M. St. P. & P. RR. Co., Main Line	2,160,255		1,981,970	
Montana-Dakota Power Co.	335,125		333,848	
Mt. States Tel. & Tel. Co.	33,806		38,061	
Nor. Pacific Ry. Co., Main Line	1,691,274		1,559,924	
Western Union Telegraph Co.	34,494	4,300,882	34,726	3,997,460

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

RAVALLI	1931	County Total	1932	County Total
Montana Power Company	170,785		145,278	
Mt. States Tel. & Tel. Co.	145,551		161,507	
Nor. Pacific, Bitter Root Br.	1,155,979		1,065,608	
Bitter Root Branch Extension	136,706		102,732	
Western Union Telegraph Co.	3,342	1,911,151	3,592	1,778,427
RICHLAND				
Great Nor. Snowden-Sidney Br.	260,180		238,385	
Newlon West Branch	710,160		651,157	
Montana-Dakota Power Co.	583,662		597,825	
Mt. States Tel. & Tel. Co.	57,739		63,327	
Nor. Pacific, Glendive East Line	844,728		776,126	
Western Union Telegraph Co.	2,908		2,987	
Ferry, Behlen Bros.				
Culbertson, Montana	500		500	
Ferry, Larson, Brockton, Mont.	500	2,457,747	500	2,330,807
ROOSEVELT				
Farmers & Merchants Tel. Co.	825		825	
Farmers Tel. Co., Froid	3,989		3,989	
Great Nor. Ry. Co., Main Line	5,467,024		5,032,327	
Bainville Branch	653,934		600,185	
Snowden-Sidney Branch	40,129		36,768	
Montana-Dakota Power Co.	252,167		246,496	
Mt. States Tel. & Tel. Co.	96,119		110,747	
Ferry, Behlen Bros.				
Culbertson, Mont.	500		500	
Ferry, Larson, Brockton, Mont.	500		500	
Ferry, "White City,"				
Wolf Point, Mont.	1,000		1,000	
Ferry, Hagen, Wolf Point, Mont.	500		500	
Ferry, Hilger, Poplar, Mont.	500	6,517,187	500	6,034,337
ROSEBUD				
American Tel. & Tel. Co.	68,019		68,019	
C. M. St. P. & P. RR. Co., Main Line	1,299,031		1,950,206	
Montana Power Company	27,715		27,850	
Mountain States Power Co.	69,711		78,416	
Mt. States Tel. & Tel. Co.	40,360		44,771	
Nor. Pacific Ry. Co., Main Line	2,485,138		2,292,706	
Rosebud Branch	965,466		888,723	
Western Union Telegraph Co.	51,731	8,010,174	55,062	7,405,250
SANDERS				
Montana Power Company	338,391		339,882	
Mt. States Tel. & Tel. Co.	23,935		30,145	
Nor. Pacific Ry. Co., Main Line	6,629,847		6,114,546	
St. Regis Line	559,309		515,745	
Polson Branch	85,111		78,360	
Western Union Telegraph Co.	109,025	7,745,618	111,567	7,190,245
SHERIDAN				
Farmers Tel. Co., Froid	\$ 865	\$	865	
Great Nor., Branville Branch	899,156		825,600	
Plentywood West Branch	719,196		660,083	
M. St. P. & S. St. M. Ry. Co.				
Flaxton Branch	528,918		488,996	
Montana-Dakota Power Co.	149,590		138,339	
Mt. States Tel. & Tel. Co.	53,177	2,341,932	59,947	2,173,821
SILVER BOW				
American Tel. & Tel. Co.	42,788		47,469	
B. A. & P. Ry. Co., Main Line	1,003,750		887,114	
Main Line Spurs	49,520		43,949	
Spurs, B. H. Line	638,960		565,941	
Siding at Rocker	1,120		1,098	
C. M. St. P. & P. RR. Co., Main Line	1,381,578		1,820,880	
Great Northern, Havre-Butte Line	428,314		391,718	
Montana Power Company	1,512,279		2,342,428	
Montana Southwestern Ry. Co.	5,107		5,107	
Mt. States Tel. & Tel. Co.	673,830		671,079	
Northern Pacific, Butte Line	685,890		632,598	
Montana Union Line	1,079,508		1,003,806	
Oregon Short Line RR. Co.,				
Main Line	1,365,864		1,253,175	
Postal Telegraph-Cable Co.	17,576		21,162	
Western Union Telegraph Co.	48,291	9,531,316	47,910	9,735,461

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

STILLWATER	1931	County Total	1932	County Total
Absaroke Telephone Co	4,975		4,975	
American Tel. & Tel. Co.	62,500		62,500	
Billings Gas Co.	14,735		15,565	
Farmers Co-op. Tel. Co., Reed Point	1,330		1,330	
Montana Power Company	147,017		341,983	
Mt. States Tel. & Tel. Co.	71,196		79,904	
Nor. Pacific Ry. Co., Main Line	2,147,824		1,982,726	
Lake Basin Branch	256,338		236,620	
Western Union Telegraph Co.	17,591	2,753,809	17,966	2,773,569
SWEET GRASS				
American Tel. & Tel. Co.	57,557		56,951	
Farmers Co-op. Tel. Co., Reed Point	604		604	
Montana Power Company	106,404		593,400	
Mt. States Tel. & Tel. Co.	39,473		44,959	
Nor. Pacific Ry. Co., Main Line	2,082,012		1,921,300	
Western Union Telegraph Co.	16,523	2,333,573	16,837	2,574,051
TETON				
American Tel. & Tel. Co.	16,097		16,097	
Brady Irrigation Co.	2,727		2,727	
C. M. St. P. & P. RR. Co., Great Falls-Agawam	433,155		460,811	
Great Nor. Shelby-Billings Br. Power Branch	1,368,112		1,256,662	
	1,295,775		1,191,883	
Montana Power Company	169,927		785,652	
Mt. States Tel. & Tel. Co.	52,197		68,115	
Northwest States Utilities Co.	71,078		61,781	
Pondera Pipe Line Co.	900		900	
Pondera Water Co.	84		84	
Texas Pacific Coal & Oil Co.	289		289	
Western Union Telegraph Co.	6,189	3,416,530	6,250	3,851,531
TOOLE				
American Tel. & Tel. Co.	26,155		26,155	
Great Nor. Ry. Co., Main Line	2,881,199		2,648,763	
Shelby-Billings Branch	588,757		510,621	
Sweet Grass Branch	1,109,460		1,017,007	
Great Northern Utilities Co.	120,624		136,980	
Montana Cities Gas Co.	527,375		452,129	
Mt. States Tel. & Tel. Co.	65,811		82,176	
Northwest States Utilities Co.	271,600		230,538	
Western Union Telegraph Co.	3,111	5,600,092	3,070	5,197,739
TREASURE				
American Tel. & Tel. Co.	43,896		43,896	
Mt. States Tel. & Tel. Co.	12,158		13,848	
Nor. Pacific Ry. Co., Main Line	1,545,121		1,421,944	
Western Union Telegraph Co.	34,727	1,636,202	31,962	1,517,650
VALLEY				
Bowdon Utilities Co.	\$ 173,550		\$ 191,187	
Great Nor. Ry. Co., Main Line	1,132,153		1,081,685	
Seobay-Opheim Line	224,850		206,862	
Montana Power Company	162,332		164,078	
Mt. States Tel. & Tel. Co.	70,118		80,776	
Western Union Telegraph Co.	7,652		7,743	
Ferry, Ferguson, Lisinas, Mont.	500		500	
Ferry, Smith, Frazer, Mont.	500		500	
Ferry, Holdenman, Oswego, Mont.	500	5,072,485	500	4,733,831
WHEATLAND				
C. M. St. P. & P. RR. Co., Main Line	949,418		872,107	
Main Line (Electrified)	1,309,288		1,199,861	
Hatlowton-Lewistown Branch	613,160		562,935	
Great Nor. Shelby-Billings Br.	1,259,333		1,156,398	
Montana Power Company	214,792		231,321	
Mt. States Tel. & Tel. Co.	39,506		40,276	
Western Union Telegraph Co.	2,807	1,418,004	2,826	1,065,727

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1931 AND 1932 (Continued)**

WIBAUX	1931	County Total	1932	County Total
American Tel. & Tel. Co.	25,928		25,928	
Montana-Dakota Power Co.	142,555		148,484	
Mont-Dakota Utilities Co.	172,455		152,502	
Mt. States Tel. & Tel. Co.	12,831		14,172	
Nor. Pacific Ry. Co., Main Line	64,224		88,368	
Ollie Branch	55,468		51,090	
Shepherd Telephone Exchange	2,980		2,980	
Western Union Telegraph Co.	19,085	1,395,226	19,737	1,393,361
YELLOWSTONE				
American Tel. & Tel. Co.	1,100		123,019	
Billings Gas Co.	10,718		10,718	
C. B. & Q. RR Co., Hauling Material	1,024,196		941,906	
Gallatin Natural Gas Co.	280,667		262,922	
Great Nor., Shelby-Billings Div.	1,592,250		1,643,152	
Montana Power Company	862,950		746,019	
Mt. States Tel. & Tel. Co.	166,127		163,717	
Nor. Pacific, Rocky Fork Branch	163,200		150,552	
Lake Basin Branch	84,167		86,923	
Billings & Central Montana	74,394		46,954	
Main Line	5,072,026		4,679,083	
Western Union Telegraph Co.	125,903	10,007,855	127,570	9,282,565

REPORT OF STATE BOARD OF EQUALIZATION

TOTAL ASSESSMENTS BY COUNTIES—1931

	Total Assessments by County Assessors		Public Utility Allocations by State Board of Equalization		Assessments of Net Proceeds of Mines by State Board of Equalization		TOTAL VAL. OF COUNTY	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value
Beaverhead	\$ 15,004,300	\$ 4,468,905	\$ 4,002,224	\$ 1,600,890	—	—	\$ 19,006,524	\$ 6,069,795
Big Horn	10,972,233	3,027,726	4,633,276	1,850,137	—	—	14,705,509	4,877,863
Blaine	17,281,347	5,150,469	3,925,317	1,564,529	26,292	26,292	21,232,956	6,741,290
Broadwater	6,694,869	1,908,820	3,681,626	1,470,998	434	434	10,376,929	3,140,252
Carbon	16,571,952	5,090,192	5,090,295	2,028,934	194,960	194,960	21,857,207	7,344,086
Carters	9,191,585	2,774,043	2,625	1,050	250	250	9,194,460	2,772,343
Cascade	108,890,614	30,992,876	10,916,404	4,317,799	85,655	85,655	119,892,673	35,397,330
Chouteau	24,662,454	7,218,767	5,772,962	2,305,506	—	—	30,336,416	9,524,273
Custer	22,742,500	6,611,081	6,440,554	2,476,222	—	—	27,133,054	8,781,303
Daniels	9,243,320	2,681,593	1,260,541	504,215	—	—	10,508,140	3,189,887
Dawson	18,618,645	5,331,665	4,915,470	1,966,187	744	744	22,934,859	7,298,596
Deer Lodge	30,566,722	8,921,590	3,236,660	1,322,552	—	—	33,803,382	10,224,142
Fallon	11,518,052	3,443,323	2,743,100	1,097,241	121,288	121,288	11,639,340	4,661,852
Farago	32,035,128	9,460,393	4,999,264	1,990,299	9,632	9,632	37,104,924	11,660,921
Flathead	29,090,075	8,532,175	1,832,329	3,156,933	29,327	29,327	31,002,731	11,703,435
Gallatin	32,723,694	9,531,759	9,231,759	3,672,082	84,434	84,434	42,039,887	13,282,682
Garfield	13,339,924	4,012,319	5,376	2,150	107	107	13,345,107	4,011,576
Gloeier	7,105,928	2,192,031	4518,000	1,807,201	123	123	11,624,051	3,909,355
Golden Valley	4,926,462	1,525,025	3,286,227	1,313,191	304	304	8,212,996	2,838,523
Granite	5,258,378	1,609,121	4,031,585	1,612,611	19,057	19,057	9,309,020	3,249,789
Hill	26,265,788	7,664,932	5,239,304	2,084,156	3,216	3,216	31,508,308	9,752,305
Jefferson	5,828,151	1,794,521	7,724,085	3,064,467	5,401	5,401	13,557,637	4,880,289
Judith Basin	16,972,655	5,051,529	4,575,384	1,825,003	1,331	1,331	21,550,370	6,880,863
Lake	11,656,286	3,420,741	1,627,012	650,804	—	—	13,277,298	4,071,545
Lewis & Clark	48,718,121	12,916,438	6,166,974	2,433,580	947	947	54,886,042	15,381,925
Liberty	5,626,940	1,661,671	1,569,971	627,289	—	—	7,198,284	2,290,333
Lincoln	9,325,449	2,827,824	7,231,321	2,916,756	1,373	1,373	16,816,840	5,744,880
Madison	13,727,981	4,183,800	2,672,774	1,066,621	—	—	16,418,792	5,298,359
McOne	15,616,288	4,657,046	3,911,887	1,567,535	387	387	16,027,562	4,811,188
Meagher	10,275,068	3,084,354	2,712,222	1,083,752	—	—	12,987,290	4,163,106
Mineral	2,614,095	619,561	7,494,945	2,967,768	—	—	9,509,040	3,617,329
Missoula	41,012,606	11,590,746	9,424,244	3,740,970	—	—	50,436,850	15,324,116
Musselshell	9,686,361	3,108,512	2,872,599	1,140,658	200,601	200,601	12,765,561	4,149,771
Park	23,441,053	6,844,499	1,960,746	1,970,747	—	—	28,101,769	8,785,216
Petroleum	6,567,190	1,983,119	334,719	133,888	183,255	183,255	7,385,164	2,600,562
Phillips	14,221,134	4,218,468	4,254,100	1,697,466	4,271	4,271	18,475,805	5,920,205
Pondera	14,247,860	4,094,636	2,316,752	919,276	698,475	698,475	17,263,087	5,712,387
Powder River	9,857,887	3,091,624	9,807	3,925	2,099	2,099	9,869,793	3,097,648
Powell	12,940,157	3,742,437	6,124,439	2,444,638	—	—	19,042,839	6,195,318
Pacific	10,560,054	3,294,470	1,300,882	1,720,354	8,243	8,243	15,250,936	5,014,824

Ravalli	15,150,602	4,430,478	1,911,151	755,319	17,062,056	5,189,797
Richland	16,216,887	4,777,526	2,477,747	983,097	18,677,466	5,762,455
Rosevelt	12,313,072	3,560,251	6,517,187	2,606,872	18,861,791	6,168,658
Rosebud	13,798,565	4,216,617	8,910,171	3,291,070	22,563,590	8,169,638
Sanders	14,175,198	3,786,847	7,745,518	3,995,758	21,927,979	6,888,568
Sheridan	17,011,162	1,921,196	2,341,332	936,772	19,357,858	5,862,732
Silver Bow	78,518,366	21,332,263	9,531,316	3,723,554	88,662,350	26,667,487
Stillwater	11,547,598	3,393,921	2,723,809	1,097,001	11,237,551	1,507,172
Sweet Grass	12,229,472	3,613,118	2,333,573	930,329	11,557,015	1,513,187
Teton	17,336,649	5,009,471	3,416,530	1,363,334	26,775,787	6,356,413
Toole	13,921,530	1,141,582	5,600,092	2,240,037	21,436,462	8,296,160
Treasure	4,557,397	1,268,211	1,696,202	631,180	6,193,397	2,022,724
Valley	20,975,537	6,585,100	5,072,185	2,634,138	26,016,288	8,083,064
Wheatland	11,518,092	3,377,329	1,418,001	1,762,189	15,336,006	5,139,819
William	5,026,615	1,806,079	1,395,226	558,090	7,125,167	2,361,795
Yellowstone	58,636,822	16,543,035	10,097,855	3,358,114	68,698,677	20,597,149
THE STATE	810,572,240,278	8,306,914,212	49,168,233,305	9,983,358,775	81,209,425,297	8,110,634,611

REPORT OF STATE BOARD OF EQUALIZATION

TOTAL ASSESSMENT BY COUNTIES—1932

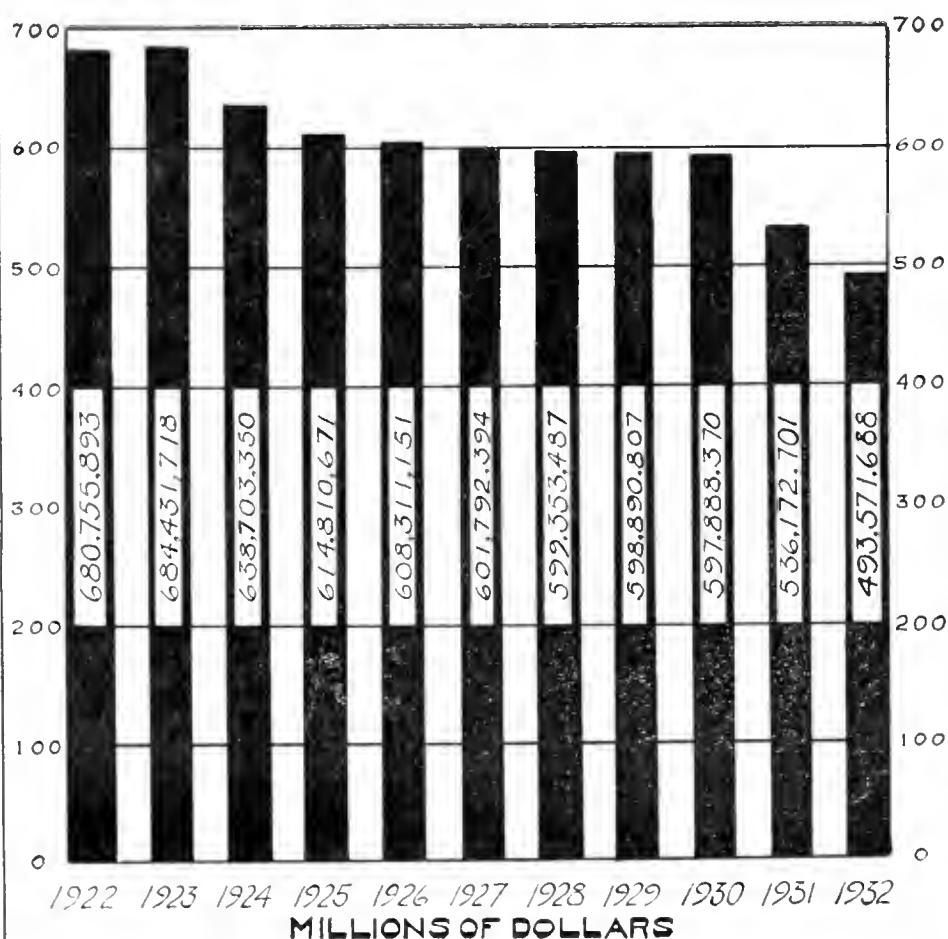
	Total Assessments By County Assessors		Public Utility Allocations By State Board		Assessment of Net Proceeds of Mines By State Board		TOTAL VALUATION OF COUNTY		Class of County for 1932-1934
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed and Taxable Value	%	Assessed Value	Taxable Value	
Beaverhead	137,161.62	1,081,355	\$ 3,705,290	\$ 1,482,115			\$17,451,452	\$5,563,470	6
Big Horn	8,980,741	2,677,472	4,289,924	1,713,166			13,370,662	4,390,638	6
Blaine	12,931,950	3,819,445	3,639,370	1,450,082	22,636		16,593,956	5,322,163	6
Broadwater	6,202,751	3,430,460	3,430,262	1,370,504	2,368		9,635,381	3,213,332	6
Carbon	14,593,190	4,500,069	5,007,697	1,996,422	211,848		19,591,755	6,708,339	6
Cartel	8,193,278	2,544,214	2,625	1,050			8,195,903	2,545,261	6
Cascade	100,517,837	28,976,812	10,348,917	1,089,820	66,641		110,963,105	32,133,273	6
Chouteau	21,280,073	6,258,586	5,323,128	2,127,009	521		26,633,057	8,366,209	6
Custer	20,808,203	6,201,489	5,074,714	2,021,277			25,883,047	8,223,466	6
Danals	8,654,482	2,517,846	1,180,798	471,186	966		9,836,246	2,990,298	6
Dawson	15,479,486	4,570,932	4,595,278	1,831,227	221		20,075,085	6,405,880	6
Deer Lodge	29,719,563	8,729,135	3,349,138	1,330,659			33,099,301	10,066,094	6
Fallon	18,831,349	3,280,081	2,639,525	1,055,814	116,233		13,587,107	4,452,128	6
Fergus	29,342,021	8,856,068	1,622,971	1,840,408	11,538		31,576,539	10,708,014	6
Flathead	26,375,190	7,695,570	7,504,331	2,921,730			33,883,521	10,617,360	6
Gallatin	41,691,600	9,273,005	8,700,381	3,495,839			10,481,981	12,768,811	6
Garfield	12,531,730	3,758,520	5,349	2,140	131		12,537,210	3,760,791	6
Glacier	6,885,800	2,000,031	1,600,615	1,840,244	5,550		11,492,065	3,845,825	6
Golden Valley	1,532,867	1,406,177	3,002,190	1,199,788	198		7,535,255	2,606,163	6
Granite	5,040,067	1,546,077	3,735,331	1,491,049	76,757		8,852,155	3,116,883	6
Hill	22,704,409	6,639,799	1,880,513	1,940,024	2,017		24,586,939	8,581,837	6
Jefferson	5,422,674	1,695,995	7,131,611	2,849,575	2,235		12,556,520	4,547,805	6
Judith Basin	13,916,380	4,149,195	4,296,703	1,686,186	345		18,113,428	5,836,026	6
Lake	11,235,706	3,337,169	1,519,499	607,801			12,753,205	3,941,970	6
Lewis & Clark	46,695,812	12,299,276	1,889,166	3,107,430	821		51,985,199	15,407,527	6
Liberty	5,265,163	1,521,821	1,511,071	605,489	19,348		6,795,582	2,117,658	6
Lincoln	8,550,305	2,536,270	6,702,242	2,680,035			15,232,617	5,217,305	6
Madison	12,722,754	3,861,001	2,511,722	1,001,898	3,065		15,537,551	1,865,961	6
McNeely	12,912,064	4,123,765	1,441,694	1,443,207	109		14,373,907	1,298,568	6
Meagher	9,062,848	2,723,501	2,499,898	998,869			11,563,746	3,722,570	6
Mineral	1,936,673	572,507	6,254,059	2,705,347			8,860,732	3,341,854	6
Missoula	35,129,310	10,113,886	8,737,225	3,449,398			41,166,535	13,573,181	6
Missoula II	8,778,216	2,827,891	2,617,474	1,050,985	189,109		11,615,399	4,008,288	6
Park	20,517,424	6,031,626	1,907,437	1,971,183	661		25,185,525	8,006,473	6
Petroleum	1,351,658	1,313,683	325,294	130,117	267,934		1,944,886	1,711,734	6
Phillips	11,033,957	3,264,838	3,916,743	1,571,834			15,011,063	4,867,035	6
Pondera	13,100,656	3,834,471	2,518,121	1,010,594	204,122		15,853,199	5,049,187	6
Powder River	8,977,988	2,726,737	7,939	3,176			8,985,927	2,723,913	6
Powell	12,148,536	3,544,150	6,225,037	2,523,884	3,349		18,176,922	6,071,683	6
Traverse	9,220,188	2,773,826	3,497,460	1,598,190			13,217,648	4,372,316	6

Ravalli	14,185,291	4,473,966	1,778,427	704,034	1,041	15,963,718	4,878,000	7
Richland	14,135,680	4,176,588	2,250,867	939,075	1,041	16,467,528	5,167,704	6
Rosevelt	11,661,952	3,287,637	6,634,327	2,413,187	1,320	17,700,669	5,801,114	6
Rosebud...	12,521,294	3,826,660	7,465,252	2,962,160	626,492	20,552,919	7,408,652	6
Sanders	12,133,413	3,524,374	7,130,245	2,873,359	50,747	18,550,735	6,116,280	6
Sheridan	15,730,262	4,596,663	2,173,821	868,571	2,506	17,906,589	5,467,710	6
Silver Bow	69,444,225	19,149,330	9,735,164	3,810,448	15,149	79,146,687	22,959,748	7
Stillwater	10,866,835	3,175,873	2,773,569	1,105,996	15,149	13,995,333	4,296,118	7
Sweet Grass	10,111,246	3,009,858	2,574,951	1,026,758	5,796	12,713,297	4,036,616	7
Teton	11,269,868	4,160,369	3,851,531	1,536,712	5,796	18,427,115	5,702,907	6
Toole	12,603,870	3,796,772	5,197,739	2,074,993	825,159	18,726,759	6,761,015	6
Treasure	1,446,335	1,329,413	1,617,659	607,059	7,618	5,063,985	1,936,472	7
Valley	19,572,898	5,637,476	4,733,831	1,887,039	7,618	24,314,347	7,592,433	6
Wheatland	9,614,583	2,863,240	4,065,727	1,621,676	7,10	13,580,310	4,184,916	7
Willoux	5,849,840	1,758,457	1,393,361	529,628	7,10	7,453,941	2,279,925	7
Yellowstone	52,968,920	15,319,272	9,282,565	3,674,106	82,459,951	62,251,485	18,993,378	7
THE STATE	8954,377,321	8278,444,699	6236,288,897	891,092,796	82,459,951	81,193,412,169	8375,283,446	

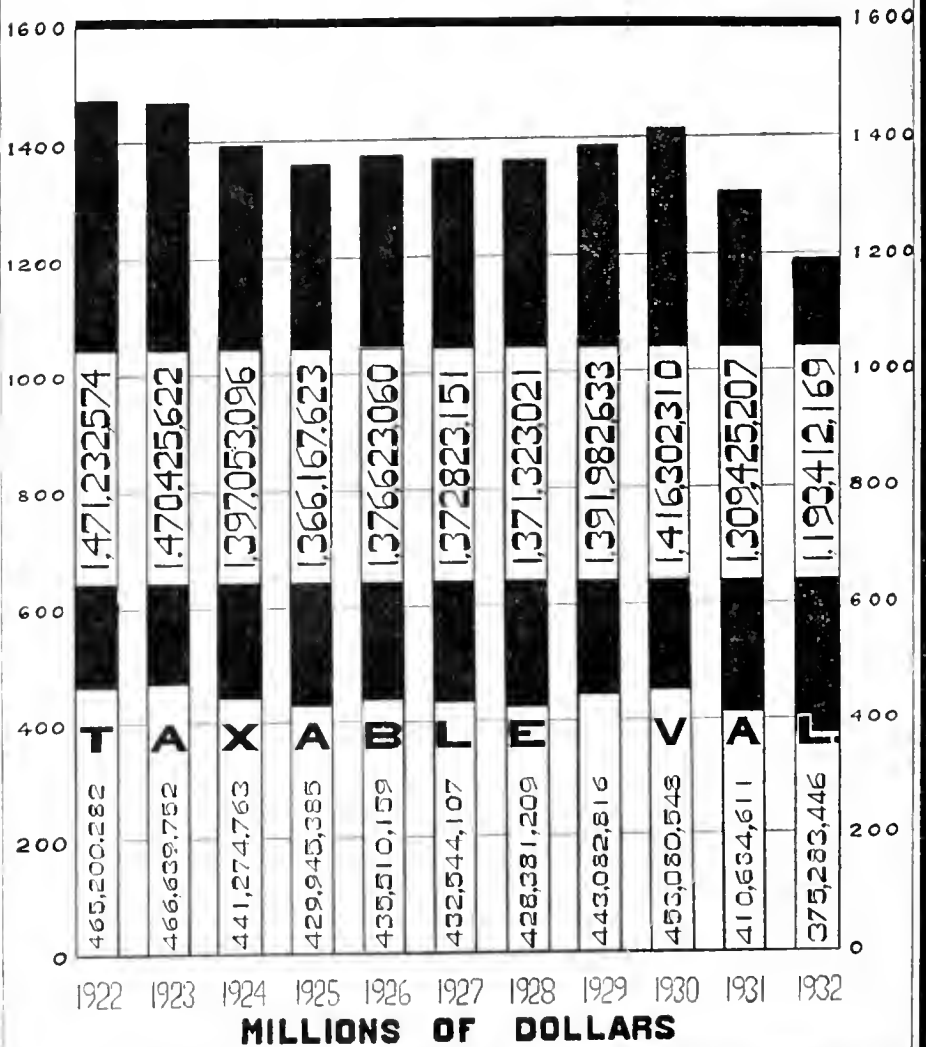
ASSESSED AND TAXABLE VALUES OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAX- ABLE VALUE OF THE STATE FOR YEARS 1931 AND 1932.

	1931			1932		
	Assessed Value	Percentage to Total	Class	Assessed Value	Percentage to Total	Class
REAL ESTATE AND IMPROVEMENTS						
Irrigated Lands	\$ 65,541,514	4.612	30	\$ 59,408,092	4.749	30
Non-Irrigated Tillable Lands	213,529,293	15.600	30	191,970,136	15.346	30
Grazing Lands	122,963,107	8.983	30	110,951,379	8.869	30
State Lands (Under Contract)	4,306,621	3.115	30	3,743,971	3.04	30
Improvements on Above	56,283,797	4.112	30	54,479,891	4.355	30
TOTAL All Farm Lands and Improvements	460,624,179	33.652		420,604,472	33.623	
Timber Lands	16,628,855	1.215	30	15,602,454	1.247	30
Waste Lands	1,242,397	.091	30	1,681,036	.067	30
Industrial Sites	4,086,057	.269	30	3,877,426	.251	30
Improvements on Industrial Sites	47,801,038	3.492	30	47,431,282	3.741	30
Patented Mining Claims	1,417,776	.105	100	1,383,646	.099	100
Improvements on Mining Claims	3,672,749	.268	30	3,648,961	.291	30
Mineral Reservations	1,099,130	.080	100	1,094,688	.078	100
City and Town Lots	77,947,666	5.695	30	70,427,707	5.419	30
Improvements on City and Town Lots	161,201,695	11.996	30	161,413,811	12.903	30
TOTAL All Real Estate and Improvements	778,321,972	57.291		722,658,070	58.221	
LIVESTOCK						
Horses	7,335,136	2.445	33 1/3	5,845,745	5.19	33 1/3
Sheep	13,726,682	1.111	33 1/3	1,948,582	.629	33 1/3
Cattle	32,378,412	2.510	33 1/3	2,361,124	.629	33 1/3
Swine	3,696,042	.067	33 1/3	8,289,356	2.209	33 1/3
Miscellaneous	519,450	.042	33 1/3	96,359	.026	33 1/3
TOTAL Livestock	55,656,313	4.518		12,820,741	3.416	
PERSONAL PROPERTY OTHER THAN LIVESTOCK						
Household Furniture	14,828,133	2.965	20	13,665,253	7.28	20
Watches, Clocks, Jewelry	3,102,857	.151	20	2,728,677	.745	20
Radios, Electric Refrigerators & Washing Machines	1,553,942	.076	20	1,310,104	.68	20
Carriages, Wagons, etc	2,653,744	.530	20	2,347,521	.791	20
Farm Machinery	18,212,508	3.642	20	11,718,678	2.943	20
Automobiles and Trucks	30,969,846	6.193	20	23,415,692	7.85	20
Flying Machines	52,445	.003	20	1,683,138	1.248	20
Grain, Hay and other Agricultural Products	990,050	.017	7	8,130	.002	7
Goods, Wares and Merchandise	39,082,189	13.927	33 1/3	688,189	.8130	33 1/3
Furniture and Fixtures of Stores	5,483,125	1.857	33 1/3	33,902,611	11.200	33 1/3
Manufacturing Machinery, Tools, etc.	21,658,119	6.457	30	1,600,115	.653	30
Mining Machinery, Tools, etc.	8,759,751	2.637	30	6,107,868	1.628	30
Drilling Bigger, Tools, etc.	3,932,453	.715	30	2,412,755	.599	30
Scaffolds, Cranes	32,335,783	2.305	7	2,286,897	.183	7
Professional Libraries	311,361	.124	40	27,089,197	1.896	40
Hotel Furniture and Fixtures	3,313,000	1.325	40	339,062	.038	40
National Bank Stock	6,209,476	1.862	30	2,905,548	1.162	30
Moneyed Capital of State Banks	5,443,703	1.633	30	1,617,615	.431	30
Telephone Lines, Local	372,758	.149	40	1,395,187	.395	40
All other Personal Property	24,335,340	6.660	Various	347,925	.039	Various
TOTAL All Personal Property Other Than Livestock	223,261,493	53.103		21,210,313	6.981	
TOTAL All Assessments by County Assessors	1,057,240,278	71.711		193,257,019	17.128	
Allocations of Public Utilities by State Board of Equalization	246,823,295	23.853	10	94,092,796	12.558	10
Net Proceeds by State Board of Equalization	5,361,624	1.306	100	27,455,951	7.4195	100
GRAND TOTAL All Assessments	\$410,631,611	100.000		\$375,283,446	100.000	

ASSESSMENTS OF REAL ESTATE AND IMPROVEMENTS OTHER THAN CITY AND TOWN LOTS 1922 TO 1932 INCLUSIVE



TOTAL ASSESSED & TAXABLE VALUATION OF MONTANA 1922 — 1932



TAXES LEVIED IN MONTANA, 1931 AND 1932

	1931	1932
ASSESSED VALUATION OF STATE	1,309,425,297	\$1 193,412,469
TAXABLE VALUATION OF STATE	410,631,641	375,283,446
AMOUNTS LEVIED		
STATE		
General	821,104	750,518
University	1,026,396	938,127
Educational Bonds	340,793	312,466
Livestock Funds	65,686	15,256
	\$ 2,253,979	\$ 2,016,307
COUNTIES		
General	3,700,844	3,492,434
Road	953,133	770,859
Bridge	545,721	489,744
Poor	1,582,274	1,604,822
Bond Interest and Sinking	2,234,489	2,154,134
County Fair	178,282	122,076
County Library	34,146	31,612
Farm Bureau	35,209	20,818
Miscellaneous	147,072	202,558
Per Capita Poor—\$2.00	160,904	149,726
Per Capita Road—\$2.00	87,948	84,981
	\$ 9,660,022	\$ 9,123,464
SCHOOLS		
General	2,610,129	2,396,514
High Schools	3,262,242	3,121,283
District Schools	5,512,030	4,876,535
	\$ 11,384,401	\$ 10,394,332
MISCELLANEOUS		
Special Road Districts	22,658	23,203
Fire Districts	10,278	9,475
Hail Insurance	21,535	84,281
Drainage and Irrigation	896,852	689,872
Other	19,332	7,333
	\$ 970,655	\$ 814,167
TOTAL ALL TAXES EXCEPT CITIES AND TOWNS	24,269,057	22,378,276
CITIES AND TOWNS		
General	2,982,091	2,746,439
Special Improvements	1,410,000	1,229,350
	\$ 4,392,091	\$ 3,975,489
GRAND TOTAL ALL TAXES ALL PURPOSES	\$ 28,661,148	\$ 26,353,759

TAXES LEVIED FOR STATE PURPOSES—1931

	General Fund 2.00 Mills	University Fund 2.50 Mills	Educational Bonds 0.833 Mills	Total 5.333 Mills	Livestock 3.50 Mills	Total of all State Taxes
Beaverhead	\$ 12,140	\$ 15,175	\$ 5,056	\$ 32,371	\$ 3,072	\$ 35,443
Big Horn	9,756	12,195	1,063	25,014	2,592	28,606
Blaine	13,495	16,868	5,620	35,983	2,071	38,057
Broadwater	6,579	8,599	2,864	18,342	742	19,084
Carbon	14,628	18,285	6,092	39,005	1,093	40,098
Carter	5,545	6,931	2,300	14,776	2,072	16,848
Cascade	70,795	88,493	29,486	188,774	2,198	190,972
Chouteau	19,018	23,810	7,933	50,791	2,036	52,827
Custer	17,575	21,968	7,320	46,863	1,820	48,683
Daniels	6,380	7,975	2,660	17,015	560	17,575
Dawson	14,598	18,246	6,079	38,923	1,039	39,962
Deer Lodge	20,445	25,552	8,516	54,513	327	54,840
Fallon	9,320	11,650	3,880	24,850	924	25,774
Fergus	22,921	28,650	9,550	61,121	2,371	63,492
Flathead	23,418	29,274	9,754	62,446	650	63,096
Gallatin	26,563	33,206	11,064	70,833	1,516	72,349
Garfield	8,029	10,036	3,344	21,409	1,566	22,975
Glacier	7,818	9,773	3,256	20,847	1,020	21,867
Golden Valley	5,677	7,096	2,365	16,138	646	16,784
Granite	6,421	8,027	2,675	17,123	569	17,692
Hill	19,505	24,381	8,098	51,984	907	52,891
Jefferson	9,735	12,170	4,055	25,960	640	26,600
Judith Basin	12,762	17,202	5,731	36,695	1,295	37,990
Lake	8,143	10,179	3,392	21,714	824	22,538
Lewis & Clark	30,762	38,453	12,812	82,027	1,428	83,455
Liberty	4,593	5,744	1,913	12,247	511	12,758
Lincoln	11,482	14,352	4,785	30,619	203	30,822
Madison	10,597	13,216	4,415	28,258	1,981	30,239
McCone	9,628	12,035	4,010	25,673	1,016	26,719
Meagher	8,336	10,422	3,472	22,230	1,386	23,616
Mineral	7,475	8,968	2,988	19,431	49	19,480
Missoula	30,643	38,304	12,762	81,709	525	82,234
Musselshell	8,899	11,121	3,706	23,729	670	24,399
Park	17,571	21,961	7,318	46,853	1,112	47,965
Petroleum	5,201	6,502	2,166	13,869	681	14,550
Phillips	11,840	14,800	4,932	31,572	1,588	33,160
Pondera	11,121	14,281	4,741	30,143	1,015	31,158
Powder River	6,066	7,519	2,506	16,091	2,099	18,130
Powell	12,390	15,189	5,160	33,039	1,176	34,215
Prairie	10,029	12,536	4,177	26,742	1,027	27,769
Ravalli	10,380	12,974	4,323	27,677	1,240	28,917
Richland	11,527	14,409	4,801	30,737	826	31,563
Roosvelt	12,337	15,422	5,138	32,897	921	33,818
Rosebud	16,339	20,424	6,781	43,544	1,683	45,227
Sanders	13,777	17,221	5,738	36,736	581	37,317
Sheridan	11,725	14,657	4,884	31,266	951	32,220
Silver Bow	51,331	64,165	21,379	136,875	367	137,242
Stillwater	5,014	11,268	3,754	24,036	1,173	25,209
Sweet Grass	5,086	11,358	3,786	24,230	1,369	25,599
Teton	12,794	15,989	5,327	34,107	1,039	35,146
Toole	16,592	20,741	6,913	44,246	895	45,141
Treasure	4,045	5,057	1,685	10,787	383	11,170
Valley	16,170	20,210	6,714	43,094	1,491	44,585
Wheatland	10,280	12,850	3,165	26,295	1,012	27,307
Wibaux	4,721	5,906	1,967	12,597	436	13,033
Yellowstone	11,814	14,800	4,932	31,546	1,633	33,179
THE STATE	\$821,104	\$1,026,396	\$310,793	\$2,188,293	\$ 65,686	\$2,253,979

TAXES LEVIED FOR STATE PURPOSES—1932

	General Fund 2.00 Mills	University Fund 2.50 Mills	Education Bonds 0.833 Mills	Total 3.333 Mills	Lay School 3.50 Mills	Total of all State Taxes
Beaverhead	\$ 11,127	\$ 13,969	\$ 4,634	\$ 29,670	\$ 2,986	\$ 31,756
Big Horn	8,781	10,976	3,657	23,414	1,634	25,048
Blaine	10,645	13,395	4,433	28,383	1,498	29,881
Broadwater	6,427	8,633	2,677	17,737	525	17,662
Carbon	13,417	16,771	5,579	35,758	736	36,494
Carter	5,096	6,363	2,129	13,573	1,251	14,824
Cascade	66,267	82,833	27,610	176,710	1,331	178,041
Chouteau	16,792	20,990	6,996	44,778	1,535	46,313
Custer	16,452	20,565	6,852	43,869	1,028	44,897
Daniels	5,981	7,476	2,491	15,948	459	16,407
Dawson	12,812	16,014	5,336	34,162	752	34,914
Deer Lodge	29,132	25,165	8,385	53,682	255	53,937
Fallon	8,900	11,120	3,701	23,721	701	24,422
Fergus	21,412	26,765	8,918	57,095	1,492	58,587
Flathead	21,234	26,543	8,844	56,621	551	57,172
Gallatin	25,537	31,922	10,636	68,095	1,196	69,291
Garfield	7,522	9,492	3,132	20,146	719	20,775
Glaier	7,691	9,614	3,203	20,508	1,346	21,854
Golden Valley	5,213	6,516	2,172	13,901	395	14,296
Granite	6,239	7,792	2,597	16,628	434	17,062
Hill	17,149	21,414	7,147	45,710	696	46,397
Jefferson	9,096	11,379	3,788	24,254	474	24,728
Judith Basin	11,672	14,590	4,861	31,123	968	32,091
Lake	7,889	9,862	3,286	21,037	465	21,502
Lewis and Clark	30,815	38,518	12,823	82,156	1,956	84,112
Liberty	4,349	5,437	1,647	11,433	367	11,800
Lincoln	10,428	13,035	4,315	27,808	168	27,976
Madison	9,732	12,165	4,055	25,952	1,354	27,306
McCone	8,597	10,746	3,581	22,924	721	23,645
Meagher	7,445	9,397	3,191	19,853	961	20,754
Mineral	6,684	8,355	2,784	17,823	34	17,857
Missoula	27,147	33,934	11,397	72,388	789	73,177
Musselshell	8,136	10,174	3,389	21,699	354	22,156
Park	16,009	20,011	6,676	42,696	1,064	43,694
Petroleum	3,423	4,279	1,426	9,128	372	9,500
Phillips	9,734	12,168	4,054	25,956	1,241	27,200
Pondera	10,093	12,617	4,293	26,913	752	27,665
Powder River	5,448	6,816	2,269	14,527	1,217	15,744
Powell	12,114	15,179	5,059	32,384	825	33,206
Prairie	8,744	10,930	3,642	23,316	611	23,927
Ravalli	9,756	12,195	4,063	26,014	751	26,765
Richland	10,215	12,769	4,255	27,239	686	27,925
Roosevelt	11,602	14,503	4,832	30,937	680	31,617
Rosebud	14,817	18,522	6,149	39,488	821	40,312
Sanders	12,833	16,041	5,345	34,219	497	34,716
Shoshone	10,935	13,669	4,556	29,160	682	29,842
Silver Bow	45,929	57,399	19,132	122,451	261	122,715
Stillwater	8,592	10,746	3,578	22,916	832	23,742
Sweet Grass	8,673	10,691	3,562	21,926	937	22,463
Teton	11,195	14,257	4,759	30,211	1,092	31,311
Toole	13,402	16,753	5,582	35,737	659	36,387
Treasure	3,873	4,841	1,613	10,327	231	10,558
Valley	15,184	18,980	6,324	40,488	1,984	41,572
Wheatland	8,979	11,212	3,738	23,929	637	24,567
Wilson	4,560	5,709	1,899	12,159	398	12,557
Yellowstone	37,989	47,483	15,827	101,299	1,029	102,395
THE STATE	8759,518	8938,127	3312,406	21,001,051	845,256	21,846,307
1923	8933,251	9299,929	3421,869	21,655,050	868,646	22,523,696
1924	887,984	665,313	397,649	1,950,946	55,756	2,005,709
1925	859,816	644,862	357,876	1,862,554	56,947	1,919,501
1926	879,996	653,213	356,469	1,889,703	66,329	1,956,032
1927	885,111	648,834	360,229	1,894,174	61,459	1,955,633
1928	858,991	642,743	356,789	1,858,523	68,679	1,927,202
1929	887,093	665,329	369,330	1,921,753	101,499	2,023,252
1930	905,946	679,459	377,289	1,962,694	93,234	2,055,928
1931	821,104	1,026,396	346,793	2,188,293	65,686	2,253,979
1932	759,518	938,127	312,406	2,001,051	45,256	2,046,307

TAXES LEVIED FOR COUNTY PURPOSES—1931

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	10.50	\$ 63,733	5.00	\$ 21,161	2.00	\$ 12,110	5.00	\$ 30,319
Big Horn	8.00	29,023	1.50	19,387	1.50	7,316	3.50	17,072
Blaine	8.80	59,378	3.50	21,112	3.00	20,242	3.00	20,242
Broadwater	7.25	24,341	5.00	15,626	2.00	6,880	3.75	12,900
Carbon	7.50	54,856	5.00	29,965	2.00	11,628	3.50	25,599
Custer	14.20	39,367	1.17	11,108	3.00	8,317	3.16	8,760
Cascade	5.10	180,526	3.00	57,891	.50	17,699	7.20	254,864
Chouteau	6.50	61,907	1.00	35,453	2.00	19,048	3.00	28,572
Custer	9.00	79,686	7.00	45,093	2.00	17,575	1.50	39,543
Daniels	16.00	51,644	3.00	7,672	1.00	3,190	5.50	17,545
Dawson	12.00	87,583	5.00	27,827	2.00	14,597	3.00	21,895
Deer Lodge	8.00	81,790	5.00	31,495	1.00	10,224	3.50	35,774
Fallon	12.25	57,100	5.00	20,922	1.50	6,989	1.67	7,781
Fergus...	13.00	118,975	5.00	45,270	1.50	17,189	3.50	40,108
Flathead	5.95	69,671	2.00	16,759	1.00	11,709	5.30	62,060
Gallatin	6.00	79,696	5.00	47,230	2.00	26,565	2.50	33,206
Garfield	10.00	40,147	4.00	16,060	2.00	8,031	3.00	12,045
Glacier	10.97	42,885	2.48	9,695	.52	2,032	3.30	12,900
Golden Valley	11.75	33,353	4.25	9,613	—	—	2.25	6,387
Granite	12.00	38,530	5.00	14,529	.50	1,605	6.00	19,266
Hill	7.00	68,267	—	—	.50	4,876	3.00	28,257
Jefferson	9.00	43,977	3.00	13,751	1.25	6,108	5.00	24,432
Judith Basin	6.50	44,726	3.00	19,737	1.50	10,321	2.00	13,761
Lake	15.00	61,073	5.00	16,397	2.00	8,143	3.00	12,214
Lewis & Clark	8.00	123,048	—	—	.50	7,691	3.90	59,986
Liberty	16.00	26,745	3.00	6,593	1.50	3,445	2.00	4,593
Lincoln	8.00	45,958	4.00	19,935	2.00	11,490	3.00	17,234
Madison	10.22	57,840	5.00	24,984	2.00	10,597	3.00	15,895
McCone	10.00	18,142	4.00	18,786	2.00	9,628	2.00	9,628
Meagher	7.00	29,170	—	—	—	—	1.50	6,250
Mineral	7.50	26,855	2.20	7,878	8.00	28,645	3.00	10,742
Missoula	10.00	153,217	1.50	11,916	1.00	15,322	5.50	84,270
Musselshell	12.50	35,623	—	—	1.00	4,450	1.50	20,024
Park	7.00	61,197	3.00	17,026	2.00	17,571	1.00	35,141
Petroleum	9.00	23,105	—	—	2.00	5,201	1.00	2,600
Phillips	12.00	71,043	5.00	24,162	3.75	22,204	2.00	11,840
Pondera	12.00	68,549	5.00	24,794	2.00	11,424	2.50	14,281
Powder River	10.00	30,076	2.00	6,015	2.00	6,015	1.50	4,511
Powell	9.25	57,307	2.50	12,947	.50	3,697	2.00	12,390
Prairie	10.00	50,118	2.00	9,295	.50	2,507	1.00	5,015
Ravalli	12.00	62,277	1.00	16,941	2.00	10,379	6.00	31,139
Richland	12.00	69,161	3.00	15,107	2.00	11,527	3.00	17,290
Roosevelt	11.70	90,679	2.00	10,606	2.00	12,337	5.50	33,928
Rosebud	11.50	93,954	2.08	15,840	1.50	12,254	2.50	20,424
Sanders	4.12	28,408	5.00	32,117	2.00	13,777	2.10	14,166
Sheridan	14.00	82,078	—	—	2.00	11,725	6.00	35,176
Silver Bow	11.50	295,153	2.00	17,639	.25	6,116	6.00	153,993
Stillwater	5.00	22,536	3.50	13,459	2.00	9,014	3.00	13,522
Sweet Grass	8.00	36,348	—	—	.50	2,272	1.50	6,815
Teton	8.00	51,163	3.00	17,890	1.00	6,395	2.00	12,791
Toole	6.90	57,246	2.00	14,067	1.00	8,297	3.60	29,868
Treasure	8.00	16,161	2.00	3,798	—	—	—	—
Valley	10.00	80,851	3.00	21,217	2.00	16,170	2.50	20,213
Wheatland	8.00	41,118	2.00	9,146	—	—	2.00	10,279
Wibaux	13.50	31,884	2.00	4,330	—	—	3.50	8,266
Yellowstone	7.25	151,576	2.00	22,558	.50	10,153	3.50	73,175
THE STATE		\$3,700,841		\$953,133		\$545,721		\$1,582,274

TAXES LEVIED FOR COUNTY PURPOSES—1932

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	11.34	\$ 63,090	5.00	\$ 21,979	2.00	\$ 11,127	4.84	\$ 26,924
Big Horn	13.50	59,274					2.75	12,074
Blaine	7.55	10,194	3.10	11,811	*4.00	21,295	3.00	15,974
Broadwater	9.50	39,527	1.00	2,938	1.50	4,820	4.00	12,853
Carbon	7.50	59,314	5.00	27,101	2.00	13,117	3.00	20,126
Carter	15.83	40,291	3.00	7,310	3.00	7,636	4.45	11,326
Cascade	4.70	155,726	1.00	73,381	2.00	66,267	7.00	231,932
Chouteau	7.80	65,490	3.80	29,522	1.70	11,273	3.00	25,188
Custer	9.00	74,034	5.00	25,395	1.00	8,226	6.00	19,356
Daniels	16.00	47,845	3.00	7,359	1.00	2,990	6.00	17,942
Dawson	10.00	64,058	5.00	24,004	2.00	12,812	3.50	22,121
Deer Lodge	7.50	75,495	5.00	30,519	.50	5,033	3.50	35,231
Fallon	10.00	14,524	4.00	16,033	2.00	8,900	1.67	7,435
Fergus	12.00	128,460	3.00	25,362	1.00	10,705	4.00	42,820
Flathead	8.29	89,079	4.31	31,074	1.25	13,271	5.88	62,429
Gallatin	5.75	73,420	2.50	22,670	1.75	22,345	3.50	44,690
Garfield	11.00	41,369	2.00	7,522	2.00	7,522	5.00	18,804
Glaconda	12.21	46,957	1.88	6,547	.67	2,576	3.88	14,921
Golden Valley	13.10	34,145					3.51	9,149
Granite	10.00	31,168	4.00	11,359	.75	2,337	4.25	13,247
Hill	8.00	68,653					4.00	31,322
Jefferson	9.00	10,930	4.00	17,453	1.50	6,822	5.00	22,739
Judith Basin	4.70	27,429	2.00	11,144	1.20	7,003	2.00	11,672
Lake	15.00	59,174	7.00	15,841	1.80	7,100	4.80	18,336
Lewis & Clark	6.25	96,297					3.75	57,778
Liberty	15.30	33,272	2.00	4,169	1.00	2,175	2.80	6,089
Lincoln	8.00	41,738	4.00	18,049	2.00	10,435	3.00	15,652
Madison	10.00	48,660	4.00	18,314	2.00	9,732	3.00	11,598
McCone	13.00	55,881	4.00	16,768	1.00	4,299	3.00	12,895
Meagher	8.50	31,644					2.50	9,207
Mineral	8.80	29,408	3.00	9,811	1.00	3,312	3.50	11,696
Missoula	10.00	135,735	1.50	10,309	1.50	20,360	6.00	81,440
Musselshell	16.00	65,093	2.00	6,606	1.00	4,068	5.00	20,341
Park	5.50	44,037	2.00	10,162	2.00	16,013	7.00	24,020
Petroleum	16.00	27,387	4.50	7,354	2.00	3,423	4.00	6,846
Phillips	14.43	70,231	1.00	17,266	3.12	15,185	4.96	24,441
Pondera	10.00	50,523	2.00	8,787	1.00	5,052	2.00	13,136
Powder River	11.25	30,644	1.50	1,086	1.00	2,724	2.25	6,129
Powell	9.00	54,645	2.00	10,165	.50	3,035	3.25	16,733
Prairie	10.00	13,723	4.00	16,322	1.50	6,558	1.50	6,558
Ravalli	12.00	58,536	2.00	7,910	2.00	9,756	6.00	29,408
Richland	14.00	71,568	2.00	8,822	2.00	10,215	3.00	15,323
Roosevelt	12.50	74,835	3.50	17,480	2.00	11,602	6.00	31,807
Rosebud	11.00	81,495	4.00	14,252	2.00	11,817	2.00	14,817
Sanders	7.15	45,876	4.00	23,887	2.00	12,833	2.33	14,950
Sheridan	12.00	65,612	—	—	2.00	10,935	5.00	27,338
Silver Bow	11.50	264,037	2.00	15,812	.13	2,870	6.00	137,759
Stillwater	13.00	55,849	2.00	8,006	2.00	8,592	5.00	21,481
Sweet Grass	7.50	30,275	2.00	6,847			2.50	10,092
Teton	9.50	54,177	3.00	15,961	1.00	5,702	2.50	14,257
Toole	14.40	96,495	4.20	23,438	4.30	8,711	2.30	15,412
Treasure	10.00	19,365			2.00	3,873	1.00	4,936
Valley	9.70	73,644	1.90	11,328	2.00	15,184	2.80	21,258
Wheatland	9.30	41,710	2.00	7,929			3.00	13,455
Wibaux	15.00	34,159	1.00	2,083	1.00	2,280	2.50	5,700
Yellowstone	6.00	113,960	2.00	19,672	.50	9,496	6.00	113,960
THE STATE		\$3,492,134		\$770,859		\$189,744		\$1,601,822
1923		\$3,996,396		\$1,392,948		\$612,012		\$ 846,631
1924		3,650,140		1,323,049		542,038		839,888
1925		3,534,057		1,303,503		558,266		842,783
1926		3,434,717		1,282,666		591,421		878,733
1927		3,467,708		1,456,865		747,163		906,608
1928		3,381,603		1,578,164		644,314		902,252
1929		3,808,580		1,497,138		624,799		1,141,997
1930		4,245,196		1,434,918		661,474		1,264,596
1931		3,700,844		953,132		546,721		1,582,274
1932		3,492,134		770,859		489,744		1,604,822

*Special bridge, 2.00 mills

TAXES LEVIED FOR COUNTY PURPOSES—1934

	Bond Int. & Sinking		County Fair		County Library		Farm Bureau	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead			1.00	\$ 6,070				
Big Horn	7.50	36,583			50	2,438		
Blaine	6.15	41,497	.30	2,024	30	2,024	50	3,373
Broadwater	6.00	20,611						
Carbon	8.50	62,169						
Cartel	9.18	25,449	.10	277				
Cascade	4.00	141,589	1.40	49,556				
Chouteau	4.87	46,344	.70	6,666	70	6,666		
Custer	3.00	26,362	1.50	13,181				
Daniels	10.50	33,496					1.00	3,190
Dawson	10.00	72,988						
Deer Lodge	2.25	22,992						
Ellen	1.00	18,643	1.25	5,823				
Fergus	12.00	137,516	1.00	11,459				
Flathead	2.00	23,418	.50	5,854			.27	3,126
Gallatin	3.50	46,489	.50	6,641				
Garfield	6.00	21,091						
Glacier	8.46	33,066						
Golden Valley	18.00	51,094						
Granite	15.00	48,163						
Hill	3.00	29,257	1.00	9,753				
Jefferson	1.25	6,108						
Judith Basin	6.00	41,286						
Lake	2.00	8,143						
Lewis & Clark	4.00	61,524	.25	3,845			.35	5,383
Liberty	3.50	8,037						
Lincoln	3.67	21,063			1.00	5,744		
Madison	3.25	17,246	.50	2,649	.25	1,325		
McCone	2.50	12,035						
Meagher	12.00	50,027						
Mineral	5.56	19,908						
Missoula	4.25	65,117	.25	3,836	.75	5,973		
Musselshell	23.00	102,347						
Park	4.50	39,534						
Petroleum	7.50	19,504						
Phillips	10.75	63,642	.50	2,960	.50	2,960		
Pondera	6.00	31,274						
Powder River	2.25	6,767						
Powell	5.00	30,977						
Prarie	.50	2,507						
Rayall	8.50	44,113						
Richland	3.50	20,472	1.00	5,763			1.00	5,763
Roosevelt	12.00	74,024	.50	3,084			.50	3,084
Roscomb	8.00	65,358			.50	4,085		
Sanders	1.94	13,383	.50	3,414				
Sheridan	18.00	105,529			.50	2,391		
Silver Bow	3.00	76,996						
Stillwater	9.00	40,561						
Sweet Grass	6.50	29,532						
Teton	9.00	57,558						
Toole	2.20	18,252						
Treasure	3.50	7,072						
Valley	1.25	31,362	.50	4,043			.95	6,064
Wheatland	1.00	20,560						
Wibaux	5.25	12,400						
Yellowstone	3.00	62,721	1.50	31,360			.25	5,226
THE STATE		\$2,234,489		\$178,282		\$34,146		\$35,209

TAXES LEVIED FOR COUNTY PURPOSES—1932

	Bond Int. & Sinking		County Fair		County Library		Farm Bureau	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead			.32	\$ 1,780				
Big Horn	6.50	28,540			75	\$ 3,293		
Blaine	6.45	31,338	27	1,437	23	1,225	65	\$ 3,460
Broadwater	9.00	28,920						
Carbon	6.50	43,606						
Carter	9.86	25,097						
Cascade	4.60	152,413	57	18,886				
Chouteau	8.20	68,848			80	6,716		
Custer	3.00	21,678	1.50	12,339				
Daniels	11.00	32,893						
Dawson	8.50	51,449						
Deer Lodge	2.00	20,131						
Elliot	9.50	42,291	50	2,226				
Fergus	12.00	128,460	75	8,028				
Flathead	5.97	53,829	04	389			09	955
Gallatin	3.75	47,883	.50	6,381				
Garfield	3.50	13,162						
Glacier	8.23	31,650						
Golden Valley	18.29	47,672						
Granite	12.00	37,402						
Hill	3.00	25,741	1.00	8,580				
Jefferson	1.50	6,822						
Judith Basin	5.20	30,346						
Lake	1.40	17,357						
Lewis & Clark	3.15	48,533	1.00	15,407			20	3,081
Liberty	2.80	6,089						
Lincoln	2.00	10,435			60	3,130		
Madison	3.00	14,598	.50	2,433	25	1,216		
McCone	2.50	10,746			.25	1,075		
Meagher	8.50	31,643						
Mineral	5.16	17,244						
Missoula	4.50	61,081			75	5,155		
Musselshell	15.00	61,024						
Park	6.50	52,043						
Petroleum	10.50	17,972	.50	856				
Phillips	14.10	68,625	42	2,044	25	1,217		
Pondera	6.80	34,355						
Powder River	2.50	6,810						
Powell	5.25	31,876						
Prairie	1.00	4,372						
Ravalli	9.75	47,699						
Richland	5.00	25,538	1.50	7,662			1.00	5,108
Roosevelt	13.40	77,735	.10	580			.50	2,900
Rosebud	6.00	44,432			50	3,704		
Sanders	2.44	15,736						
Sheridan	15.00	82,015			50	2,723		
Silver Bow	3.12	71,749						
Stillwater	11.20	49,405			50	2,118		
Sweet Grass	5.00	20,183						
Teton	10.00	57,027						
Toole	6.50	43,557						
Treasure	3.50	6,778						
Valley	4.10	31,128	60	1,555			70	5,314
Wheatland	8.90	39,916						
Wibaux	4.50	10,260						
Yellowstone	3.00	56,979	1.50	28,490				
THE STATE		2,154,134		122,076		31,612		20,818
1923		\$2,698,395		\$116,912		\$30,796		
1924		2,850,721		114,901		28,071		
1925		2,869,786		120,952		32,119		18,942
1926		2,715,966		158,914		31,800		11,264
1927		2,698,421		196,556		33,111		11,523
1928		2,583,880		209,647		10,417		44,735
1929		2,485,606		298,960		45,424		10,165
1930		2,338,976		270,512		44,857		53,114
1931		2,234,489		178,282		34,146		35,209
1932		2,154,134		122,076		31,612		20,818

TAXES LEVIED FOR COUNTY PURPOSES—1931

	Mills	Other Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead	(b) 1.75	\$ 10,622	\$ 2,406	\$ 1,394	25.25	\$ 150,875
Big Horn			2,298	1,490	25.50	125,607
Blaine	(a) 1.50	10,121	3,992	2,286	27.05	185,391
Broadwater			830	592	24.00	82,410
Carbon			2,908	2,320	26.50	192,445
Carter			2,040	1,574	33.81	96,892
Cascade			11,984	2,482	21.20	715,688
Chouteau			3,468	2,274	21.57	210,398
Custer			3,966	1,138	27.00	225,944
Danals			1,984	1,708	37.00	119,826
Dawson			3,938	1,936	32.00	239,761
Deer Lodge			866	240	19.75	183,378
Fallon			1,872	1,526	25.67	120,656
Fergus			5,120	2,624	36.00	108,261
Flathead			5,426	2,300	17.02	200,323
Gallatin			4,986	2,038	19.50	246,851
Garfield			1,934	1,510	25.00	103,818
Glacier			870	720	25.73	102,168
Golden Valley			856	632	36.25	101,935
Granite			450	292	38.50	122,835
Hill			4,208	3,412	14.50	149,030
Jefferson			1,036	710	19.50	96,122
Judith Basin			2,030	1,432	19.00	133,293
Lake			2,966	2,140	27.00	111,076
Lewis & Clark			4,564	1,490	17.00	267,531
Liberty	(b) 4.00	8,988	880	584	30.00	69,865
Lincoln	(b) 3.00	17,234	2,294	1,138	24.67	142,090
Madison			2,284	1,182	24.92	134,302
McCone			2,138	1,808	20.50	102,165
Meagher			661	826	20.50	86,937
Mineral			458	282	26.26	94,768
Missoula			6,994	1,316	23.25	347,985
Musselshell			2,128	1,174	14.00	185,746
Park			3,526	1,972	20.50	175,371
Petroleum			902	762	19.50	52,374
Phillips	(a) 1.00	5,920	1,950	1,434	34.50	205,412
Pondera			2,730	2,182	27.50	158,234
Powder River	(b) 2.00	6,015	1,762	1,490	19.75	62,651
Powell			1,976	1,128	19.25	120,122
Prairie			1,390	1,134	14.00	71,996
Ravalli			3,726	2,812	32.50	171,387
Richland			3,448	2,798	25.50	151,029
Roosevelt	(b) 5.00	30,843			42.20	258,585
Rosebud	(c) 1.00	8,170	2,390	656	29.00	223,128
Sanders			2,066	1,630	15.67	109,291
Shenando	(d) 4.75	27,849	4,148	3,240	45.25	272,676
Silver Bow			8,900	2,552	22.75	561,649
Stillwater			2,354	1,832	22.50	103,281
Sweet Grass			1,458	818	16.50	77,213
Teton			2,682	2,174	23.00	150,653
Toole			2,532	2,006	15.70	132,268
Treasure			616	366	13.50	28,013
Valley	(b) 2.00	16,170	4,524	3,092	25.00	206,706
Wheatland	(f) 1.00	5,140	1,480	1,462	17.00	88,885
White			1,084	844	24.25	58,808
Yellowstone			12,222	3,594	18.00	472,885
THE STATE		8147,072	\$160,904	\$87,948	23.52	\$ 9,660,022

(a) Seed Grant, (b) Debt Reduction, (c) Hospital, (d) 2 mills closed banks, 2 mills debt redemption, 75 mill gopher extermination, (e) Classification, (f) Defunct bank

TAXES LEVIED FOR COUNTY PURPOSES—1932

	Mills	Other Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead	(b) 1.75	\$ 9,736	\$ 2,060	\$ 1,200	25.25	\$ 137,899
Big Horn	6.50	28,539	2,248	1,498	30.00	135,466
Blaine	(a) 1.90	10,115	2,871	2,062	27.15	147,782
Broadwater			824	546	25.00	81,428
Carbon	(b & c) 2.50	16,771	3,324	1,734	26.50	176,393
Carter	(b) 1.50	3,819	1,832	1,394	37.64	98,705
Cascade			10,812	2,376	22.87	711,793
Chouteau			3,108	2,032	25.30	215,177
Custer	(a) 2%	2,050	2,592	1,092	25.75	260,768
Daniels	(a) 50	1,495	1,792	1,562	37.50	113,878
Dawson			3,521	1,852	29.00	183,119
Deer Lodge			568	266	18.50	167,243
Fallon			1,680	1,390	27.67	124,479
Fergus			4,900	2,509	32.75	351,241
Flathead			3,538	1,044	25.03	260,608
Gallatin			4,898	2,050	17.75	224,440
Garfield			1,716	1,284	23.50	91,379
Glacier					26.87	102,651
Golden Valley			772	562	34.90	92,300
Granite			156	288	31.00	96,257
Hill			4,132	3,332	16.00	144,760
Jefferson			1,130	820	21.00	96,716
Judith Basin			1,960	1,382	15.10	90,936
Lake			4,006	1,840	33.00	123,254
Lewis and Clark			1,548	1,044	14.35	226,688
Liberty			852	551	23.90	53,200
Lincoln			2,264	1,172	19.60	102,875
Madison			2,324	1,504	22.75	113,379
McOne	(a) 50	2,149	1,728	2,090	24.25	107,631
Meagher			784	628	19.50	74,006
Mineral		...	400	350	21.46	72,251
Missoula		...	6,922	1,482	24.25	322,484
Musselshell		...	1,559	39.00	39.00	160,160
Park		...	3,734	1,278	19.00	151,227
Petroleum	(a) 5	856	898	750	38.00	66,342
Phillips	(b & c) 4.91	19,517	2,660	2,310	45.29	223,496
Pondera		...	2,676	2,112	22.40	116,641
Powder River	(b) 50	1,362	1,700	1,400	19.00	51,855
Powell			1,368	1,024	20.00	121,846
Prairie			1,000	1,000	18.00	79,533
Ravalli		...	2,400	1,800	31.75	157,509
Richland		...	3,351	2,648	28.50	150,178
Roosevelt	(b) 5.00	29,006			43.40	248,945
Rosebud	(b) 50	3,705	2,258	622	26.00	189,122
Sanders			2,060	1,638	17.92	116,980
Sheridan	(a) 9.00	19,208	3,792	2,932	43.50	244,565
Silver Bow		...	8,812	2,970	22.75	504,009
Stillwater		...	2,280	1,780	33.70	149,541
Sweet Grass			1,552	904	17.00	69,853
Teton			2,608	2,990	26.00	151,822
Toole			2,440	1,906	28.70	191,959
Treasure		...	596	354	16.50	32,902
Valley	(b) 2.60	19,739	4,000	2,950	24.40	189,100
Wheatland	(k) 1.00	4,485	1,368	1,058	24.20	109,921
Wibaux			1,118	882	24.00	56,522
Yellowstone			8,534	2,856	16.30	353,947
THE STATE		\$202,558	\$119,726	\$84,981	24.31	\$9,123,161
1927		\$139,345	\$227,148*		21.58	\$10,988,391
1924		63,643	227,538*		21.94	10,559,336
1925		16,914	135,068	75,864	21.95	9,616,255
1926		16,392	137,124	83,159	21.31	9,502,456
1927		58,144	143,598	83,904	22.21	9,834,201
1928		63,919	161,635	88,192	22.95	9,695,758
1929		176,692	157,795	88,235	22.83	10,362,301
1930		39,694	155,958	87,111	22.98	10,656,316
1931		147,072	160,994	87,348	23.52	9,660,022
1932		202,558	119,726	84,981	24.31	9,123,464

*Includes Special Road Tax.

(a) Seed grain. (b) Debt reduction. (c) Hospital. (d) 2 mills closed banks, 2 mills debt redemption, .75 mill gopher extermination. (e) Classification. (f) Defunct bank. (g) Cemetery. (h) High school transfer. (i) Insect pest fund. (j) 6 mills special general closed banks, 2 mills warrant redemption, 1 mill special relief. (k) Reimbursement account. (l) Old Age Pension.

TAXES LEVIED FOR SCHOOL PURPOSES—1931

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead	6.00	\$ 36,419	8.00	\$ 48,558	11.32	\$ 68,695	25.32	\$ 153,672
Big Horn	8.00	39,023	6.50	31,706	7.97	38,859	22.47	109,588
Blaine	6.00	10,185	7.21	48,582	12.93	87,220	26.15	176,287
Broadwater	6.00	29,611	7.00	24,081	9.95	34,211	22.95	78,923
Carbon	6.00	43,885	10.00	73,141	21.28	155,626	37.28	272,652
Carden	6.00	16,634	5.04	13,972	11.76	32,605	22.80	63,211
Cascade	8.00	282,179	7.50	265,480	12.19	112,072	27.99	990,731
Chouteau	6.00	57,145	6.00	66,670	11.89	113,204	24.89	237,019
Custer	6.00	52,724	10.00	87,873	9.53	83,729	25.53	224,326
Damels	8.00	25,518	10.00	31,916	27.10	86,435	45.10	143,869
Dawson	6.00	43,792	7.00	51,090	14.04	102,462	27.04	197,344
Deer Lodge	6.00	61,345	8.00	81,793	6.52	66,685	20.52	209,823
Fallon	6.00	27,967	7.00	32,629	12.57	58,595	25.57	119,191
Fergus	6.00	68,780	12.00	137,515	16.94	194,178	34.94	100,173
Flinthead	6.00	76,256	9.05	105,970	11.12	133,663	26.17	309,889
Gallatin	6.00	79,696	8.00	106,261	13.31	176,734	27.31	362,691
Garfield	6.00	24,086	6.50	26,097	11.61	16,604	24.11	96,787
Glauber	6.00	23,456	7.00	27,365	19.00	71,277	32.00	125,098
Golden Valley	8.00	22,708	7.00	19,870	11.51	32,662	26.51	75,240
Granite	6.00	19,265	7.50	24,082	9.71	31,288	23.21	74,635
Hill	6.00	58,515	9.33	87,660	17.15	167,235	32.15	313,410
Jefferson	6.00	29,312	8.00	39,004	9.36	45,721	24.36	114,040
Judith Basin	6.00	11,285	7.00	18,167	11.30	77,771	24.30	167,223
Lake	8.00	32,572	13.00	52,930	19.90	81,010	40.90	166,542
Lewis & Clark	6.00	92,286	7.00	107,667	12.36	190,167	25.36	390,120
Liberty	6.00	13,578	7.00	16,075	14.70	33,660	27.70	63,513
Lincoln	6.00	31,468	8.50	48,829	13.86	79,607	28.36	162,904
Madison	6.00	31,790	7.75	41,062	16.21	80,019	29.99	158,871
McCone	6.00	28,885	5.00	24,071	11.63	55,968	22.63	108,924
Meagher	6.00	25,009	4.12	17,192	5.75	23,966	15.87	66,168
Mineral	6.00	21,522	7.00	25,109	11.17	19,422	24.17	87,053
Missoula	6.00	91,930	11.00	168,540	12.14	185,958	29.14	446,428
Musselshell	2.00	8,900	13.00	57,848	18.47	82,192	33.47	148,340
N. Park	6.00	52,712	6.00	52,712	10.79	94,775	22.79	200,199
Petroleum	6.00	15,603	5.50	14,303	12.17	31,648	23.67	61,554
Phillips	6.00	35,521	8.00	17,362	16.87	99,868	30.87	182,751
Pondera	6.00	31,274	7.00	39,987	11.80	67,385	24.80	141,616
Powder River	6.00	18,048	4.00	12,032	13.09	39,379	23.09	69,459
Powell	6.00	37,171	6.75	41,819	8.34	51,639	21.09	130,629
Pratt	6.00	39,089	4.00	20,059	11.98	60,086	21.98	110,234
Ravalli	6.00	31,139	15.00	77,847	19.43	100,840	40.43	209,826
Richland	6.00	31,581	8.50	48,989	20.30	117,022	34.80	200,592
Roosevelt	8.00	19,349	9.80	60,153	18.20	112,285	36.00	222,087
Sandwich	6.00	19,048	6.92	56,505	14.63	119,488	27.55	225,011
Sanders	6.00	11,331	7.00	48,220	12.53	86,335	25.53	175,886
Sheridan	6.00	35,176	9.50	55,696	24.13	111,473	39.63	232,345
Silver Bow	8.00	205,321	8.75	221,573	11.98	307,420	28.73	737,317
Stillwater	6.00	27,043	9.00	40,565	15.88	71,582	30.88	139,190
Sweet Grass	6.00	27,261	5.00	22,717	7.28	33,099	18.28	83,077
Teton	6.00	38,372	7.00	44,768	14.86	95,051	27.86	178,191
Toole	6.00	19,779	2.80	23,230	9.94	82,448	18.71	155,157
Treasure	6.00	12,121	3.00	6,061	10.41	21,060	19.41	39,242
Valley	6.00	18,510	8.50	68,723	21.05	170,193	35.55	287,426
Wheatland	6.00	20,839	7.00	35,979	11.23	57,711	24.23	124,562
Wildoux	6.00	14,176	5.75	13,580	10.22	24,130	21.97	51,880
Yellowstone	6.00	125,412	8.00	167,256	15.19	317,547	29.19	610,215
TOTAL STATE		\$2,610,129		\$3,262,142		\$5,512,030	27.72	\$11,384,401

TAXES LEVIED FOR SCHOOL PURPOSES—1932

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead	6.00	\$ 33,384	8.00	\$ 44,508	11.45	\$ 63,698	25.45	\$141,587
Big Horn	8.00	35,125	8.00	35,125	13.63	59,865	29.63	139,115
Blaine	6.00	31,942	8.40	44,749	17.74	94,443	32.14	171,191
Broadwater	6.00	19,280	9.00	28,920	8.80	28,275	23.80	76,475
Carbon	6.00	10,257	11.50	77,152	19.68	132,028	37.18	249,437
Carter	6.00	45,272	4.96	12,624	11.20	28,509	22.16	56,405
Cascade	8.00	265,066	7.50	251,813	10.94	362,714	26.54	879,590
Chouteau	6.00	59,377	7.00	58,773	11.32	95,043	24.32	204,193
Custer	6.00	49,356	9.00	74,034	9.32	76,732	24.32	200,122
Danvers	8.00	23,922	10.00	29,903	27.69	82,816	45.69	136,611
Dawson	6.00	38,135	8.00	51,247	16.86	108,020	39.86	197,712
Deer Lodge	6.00	60,396	8.00	80,528	6.54	65,924	20.54	206,848
Ellison	6.00	26,712	7.00	31,164	12.93	57,586	25.93	115,462
Fergus	6.00	61,246	11.00	119,869	16.29	174,328	36.29	388,643
Flathead	6.00	63,703	9.28	98,528	14.58	122,983	26.86	285,214
Gallatin	6.00	76,613	8.00	102,150	10.94	139,729	24.94	318,492
Garfield	6.00	22,565	6.50	24,445	12.00	45,129	24.50	92,139
Glacier	6.00	23,074	7.00	26,920	16.80	64,596	29.80	144,590
Golden Valley	6.00	15,539	7.00	18,245	7.93	20,676	20.86	54,460
Granite	8.00	24,933	7.50	23,378	7.71	24,045	23.21	72,356
Hill	6.00	51,492	9.00	77,238	18.57	159,448	33.57	288,148
Jefferson	6.00	27,287	8.00	36,383	8.20	37,292	22.20	100,962
Judith Basin	6.00	35,016	7.00	40,852	14.09	64,738	24.09	140,696
Lake	6.00	23,669	13.00	51,284	26.83	105,844	45.83	180,797
Lewis and Clark	6.00	92,445	6.82	105,079	10.72	165,197	23.54	362,721
Liberty	6.00	13,048	7.00	15,223	13.97	30,375	26.97	58,646
Lincoln	6.00	31,306	8.50	44,349	12.62	65,884	27.12	141,539
Madison	6.00	29,196	8.89	43,338	16.19	78,828	31.08	151,362
McIntosh	6.00	25,794	6.00	25,794	12.29	52,859	24.29	104,141
Meagher	6.00	22,337	4.50	16,752	5.94	22,414	16.44	61,203
Mineral	6.00	20,054	7.00	23,393	8.00	26,735	21.00	70,179
Missoula	6.00	81,140	10.50	142,522	12.43	168,725	28.93	392,687
Musselshell	6.00	24,110	13.00	52,888	16.46	66,982	35.46	144,280
Park	6.00	48,034	6.00	48,034	10.84	86,844	22.84	182,912
Petroleum	6.00	10,270	7.00	11,982	12.36	24,163	25.36	43,415
Phillips	6.00	29,202	11.77	57,285	20.08	97,749	37.85	184,236
Pondera	6.00	30,281	7.00	35,327	12.77	64,489	25.77	130,097
Powder River	6.00	16,343	3.25	8,853	14.87	32,333	21.12	57,529
Powell	6.00	36,430	7.00	42,504	7.49	45,500	20.49	121,431
Prairie	6.00	26,234	4.00	17,489	10.74	46,959	20.74	90,682
Ravalli	6.00	29,408	14.50	70,734	14.46	70,537	34.96	170,676
Richland	6.00	30,647	8.50	43,415	19.92	101,787	31.42	175,849
Roosevelt	8.00	46,409	12.00	69,614	19.26	111,779	39.26	227,892
Rosebud	6.00	14,452	6.56	48,586	14.93	110,622	27.49	203,660
Sanders	6.00	38,498	7.00	44,944	11.34	72,759	24.34	156,171
Sheridan	6.00	32,806	12.00	65,612	24.12	131,881	42.12	230,299
Silver Bow	8.00	183,678	9.75	223,858	10.95	254,455	28.70	658,991
Stillwater	6.00	25,776	9.50	40,813	15.92	68,425	31.42	135,014
Sweet Grass	6.00	24,220	5.00	20,183	6.38	25,753	17.38	70,156
Teton	6.00	34,217	7.00	39,920	15.31	87,138	28.31	161,575
Toole	6.00	40,206	6.20	41,546	13.86	92,928	26.06	174,680
Treasure	6.00	11,619	5.00	9,682	9.86	19,406	20.86	40,407
Valley	6.00	15,553	8.40	63,774	14.83	112,645	29.23	221,972
Wheatland	6.00	26,909	7.00	31,394	10.36	46,500	23.36	104,803
Wibaux	6.00	13,680	6.00	13,680	11.07	25,216	23.07	52,606
Yellowstone	6.00	113,960	7.00	132,953	13.70	260,300	26.70	507,213
THE STATE		\$2,396,514		\$3,121,283		\$4,876,535	27.70	\$10,394,332
1923		\$2,667,744		\$4,906,380		\$6,456,973	33.92	\$14,162,904
1924		2,658,992		4,830,654		6,265,064	24.37	\$10,754,710
1925		2,579,565		4,789,281		5,975,187	24.04	10,335,033
1926		2,638,954		4,798,458		6,148,444	24.24	10,555,556
1927		2,595,493		4,413,263		5,948,693	24.63	10,657,059
1928		2,570,213		4,441,874		5,954,323	24.89	10,664,040
1929		2,761,955		4,551,447		6,692,952	27.09	12,005,154
1930		2,812,596		4,766,879		6,198,375	26.00	11,778,441
1931		2,610,429		3,262,242		5,512,030	27.72	11,384,401
1932		2,396,514		3,121,283		4,876,535	27.70	10,394,332

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1931

	Road Dist	Fire Dist	Hail Insur	Irrigation & Drainage Districts	Miscel- laneous	Total Average Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns
Beaverhead						55.901	\$ 339,990
Big Horn			\$ 706	\$ 30,717		53.299	295,224
Blaine			134	97,679 (a)	180	58.531	197,728
Broadwater				16,351		52.278	196,778
Carbon				34,067		69.116	539,262
Carter			48			61.944	176,999
Cascade			1,202	19,886 (c)	8,566	54,522	1,927,916
Chouteau			1,501			51,989	501,748
Custer			179	39,033		57,861	538,165
Daniels	2,344	343	938			87,429	284,895
Dawson				5,085		64,372	473,155
Deer Lodge						15,665	448,041
Ellison						56,572	265,621
Fergus		745	317	17,742		76,277	891,030
Flathead				19,167		48,818	583,775
Gallatin		164	3,085	426		52,138	685,566
Garfield		180	180			54,441	223,940
Glacier			961	559		63,063	250,644
Golden Valley	1,199			3,476		68,089	197,634
Granite					(b)	67,045	216,095
Hill		1,503	271			51,981	517,195
Jefferson				1,193		19,190	237,955
Judith Basin		1,471	144			48,635	339,821
Lake	2,005		5	60,188		73,237	362,354
Lewis & Clark					(c)	17,697	742,335
Liberty			99		(b)	63,029	146,387
Lincoln	987	606		12,059	152	58,361	349,168
Madison			51			60,238	323,463
McCone		182				48,459	237,990
Meagher			20			41,793	176,741
Mineral						55,767	201,001
Missoula				11,197 (b & c)	1,718	57,720	889,562
Musselshell			52			79,804	359,137
Park		925				48,621	124,490
Petroleum			162			18,503	128,640
Phillips			78	20,860		70,702	142,261
Pondera			53		(b & c)	57,629	331,721
Powder River	895	343	214		327	18,376	151,692
Powell						15,668	284,966
Prairie			214	1,592		11,314	211,805
Ravalli				64,340		78,263	474,470
Richland			279	89,569		65,635	173,023
Roosevelt			5,521			83,535	529,011
Rosebud	12,557		90	59,706		61,878	565,719
Sanders				9,996		46,533	332,490
Sheridan		112	338			90,214	537,691
Silver Bow		3,450				56,811	1,439,658
Stillwater	2,671			17,612		58,715	287,963
Sweet Grass					(b)	40,113	187,717
Teton			294	92,829	1,798	56,195	157,713
Toole			135			39,771	333,001
Treasure			1,147	19,638 (d)	80	38,241	99,290
Valley		554	248	19,229 (b)	25	65,883	558,746
Wheatland			1,230			16,567	211,984
Wibaux			1,386			51,553	125,107
Yellowstone			288	141,365 (c)	4,414	52,521	1,242,334
TOTAL STATE	\$22,658	\$40,278	\$21,535	\$896,852	\$ 19,332	56,573	\$24,269,057

(a) Lighting District. (b) Gopher Extermination. (c) County Special Improvement District. (d) Migratory Stock. (e) Weed Control.

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1932

	Road Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Average Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns	
Beaverhead					(b)	47	56.033	311,289
Big Horn			\$ 3,103	\$ 27,580			61,968	321,312
Blaine			3,867	95,009	(a)	88	64.628	447,731
Broadwater			300	16,351			51.133	192,216
Carbon				596			69,014	162,920
Carter			517				65.134	170,451
Cascade			3,452	15,422			54,750	1,788,301
Chouteau			6,029				51,953	471,712
Custer			684	29,226			55.111	475,697
Daniels	1,200	905	2,152				88,523	271,183
Dawson			1,382	1,720			65.197	421,817
Deer Lodge							11.382	428,028
Fallon			997				58,937	265,360
Fergus		317	558				74.382	799,349
Flathead				6,547			57,223	609,541
Gallatin		224	1,504	500			48,023	614,461
Garfield		214	1,887				53,333	206,394
Glacier			2,725	499			62.003	242,319
Golden Valley	1,120		112	2,025			61.163	164,313
Granite					(b)	818	59,543	186,493
Hill		601	2,186	754			51,909	482,846
Jefferson		532	41	1,149			48.533	224,128
Judith Basin		436	498				44,423	264,567
Lake	2,167		5	58,659			84,163	386,384
Lewis and Clark							43,225	672,621
Liberty			3,171				56.203	126,817
Lincoln	929	335		4,098			52,061	277,752
Madison			131				59,172	292,178
McCon-		139	1,400				53.880	237,259
Meagher			133				41,273	156,096
Mineral							47.793	160,287
Missoula	1,683			10,641	(b)	259	58,513	800,531
Musselshell			1,206				79,797	328,096
Park		865					47,180	378,698
Petroleum			391				68,696	119,648
Phillips			2,958				88,473	437,890
Pondera			1,021		(b & d)	478	53,504	275,902
Powder River	805	308	593				45,453	129,834
Powell							45,827	279,483
Prairie			5,970				14,073	199,212
Ravalli			20	55,774			72,043	410,744
Richland			2,621	49,825			68,261	406,398
Roosevelt			7,193				88,001	515,557
Rosebud	13,146		248	57,270			58,824	494,758
Sanders				8,882			47,593	316,750
Sheridan			5,710		(b)	1,957	80,953	512,535
Silver Bow		3,215					56,785	1,288,930
Stillwater	2,153	184	111	15,835			70,460	326,580
Sweet Grass							39,713	162,472
Teton			1,372	88,013			59,649	434,196
Toole			6,651				60,101	409,677
Treasure			2,011	15,005			42,699	100,883
Valley		1,028	5,549				58,970	459,221
Wheatland			368				52,901	239,749
Wibaux			2,198				52,103	123,883
Yellowstone			2,059	125,491	(a)	3,686	48,338	1,094,791
THE STATE	\$21,203	\$9,475	\$81,284	\$689,872		\$7,333	57,343	\$22,378,270
1922			\$106,529	\$586,247		\$285,597	19.91	\$24,279,593
1921			44,808	589,710		218,093	50.72	\$23,209,845
1920	30,084	10,208	75,630	548,934		70,975	50.27	\$22,577,316
1919	25,819	40,394	82,392	783,149		31,264	50.10	\$22,967,062
1918	39,278	9,291	147,343	978,521		26,646	51.18	\$23,627,871
1917	38,632	10,102	149,843	1,002,931		21,132	51.28	\$23,507,640
1916	31,366	12,034	133,166	992,258		25,382	54.25	\$25,587,903
1915	34,154	9,557	145,837	910,202		37,966	53.31	\$25,628,401
1914	22,658	10,278	21,535	896,852		19,332	56.57	\$24,296,057
1913	23,203	9,475	84,284	689,872		7,333	57.34	\$22,378,270

(a) Lighting District. (b) Gopher Extermination. (c) County Special Improvement District. (d) Migratory Stock.

**CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1931**

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead	\$ 23,130	\$ 6,926	\$ 30,056	\$ 370,016
Big Horn	31,812	4,935	36,747	331,971
Blaine	33,699	13,091	46,790	544,518
Broadwater	9,125		9,125	205,903
Carbon	31,130	9,534	40,664	579,926
Carter	2,710		2,710	179,709
Cascade	115,507	115,571	231,078	2,760,124
Chouteau	23,026	1,830	24,856	526,694
Custer	91,055	378	91,433	629,598
Danals	16,426	1,121	17,550	302,115
Dawson	36,827	20,579	57,406	530,761
Deer Lodge	90,029	42,717	132,746	580,781
Fallon	21,662	879	22,541	288,162
Fergus	64,757	3,646	68,403	959,433
Flathead	86,225	84,143	170,368	754,143
Gallatin	92,249	3,371	95,623	781,189
Gafield				223,940
Glacier	28,391	11,240	39,631	299,275
Golden Valley	2,788		2,788	209,422
Granite	10,468	757	11,225	227,230
Hill	69,511	73,569	143,083	660,188
Jefferson	6,362	1,380	7,742	245,697
Judith Basin	9,037	3,930	12,967	352,788
Lake	11,252	5,583	16,835	379,189
Lewis & Clark	191,012	93,262	284,274	1,026,609
Liberty	7,208		7,208	153,595
Lincoln	17,120	10,209	27,329	376,797
Madison	6,770		6,770	330,233
McCone	3,060		3,060	241,050
Meagher	8,291	2,888	11,179	187,920
Mineral	992		992	201,993
Missoula	176,578	111,916	288,494	1,178,056
Musselshell	19,735	25,461	45,196	104,333
Park	80,810	51,712	132,522	557,012
Petroleum	1,376	12,181	13,557	145,197
Phillips	21,207	11,165	32,372	174,573
Pondera	31,083	16,046	47,129	378,850
Powder River				151,692
Powell	36,635	16,860	53,495	338,461
Prairie	8,411		8,411	220,249
Ravalli	25,083	8,236	33,319	507,789
Richland	25,606	12,378	37,984	511,007
Roosevelt	41,965	2,627	44,592	564,603
Roseland	20,946	12,479	33,425	599,144
Sanders	9,851	1,523	11,374	343,864
Sheridan	10,941	1,711	12,652	550,343
Silver Bow	608,567	101,461	710,028	2,119,686
Stillwater	11,608	1,100	12,708	500,671
Sweet Grass	12,552		12,552	200,269
Teton	12,527	709	13,236	170,949
Toole	55,095	16,107	71,202	101,203
Treasure	7,957		7,957	107,217
Valley	36,192	8,828	45,020	603,766
Wheatland	13,215	700	13,915	255,899
Wibaux	5,701		5,701	130,808
Yellowstone	261,783	185,115	446,898	1,689,232
THE STATE	\$2,982,091	\$1,110,000	\$4,092,091	\$28,661,148

CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1932

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead	\$21,749	\$ 6,620	\$ 28,369	\$ 339,658
Big Horn	22,639	3,080	25,719	347,031
Blaine	31,912	11,170	43,112	490,813
Broadwater	10,999		10,999	203,215
Carbon	21,359	8,654	40,013	502,533
Carter	2,683		2,683	173,134
Cascade	445,399	331,593	746,992	2,535,293
Chouteau	23,149	1,859	25,008	496,720
Custer	76,615	15,691	92,306	568,003
Daniels	12,175	1,006	13,181	281,364
Dawson	34,187	22,554	56,741	478,588
Deer Lodge	91,133	10,408	101,541	529,569
Fallon	19,744	693	20,437	285,797
Fergus	60,565	24,463	85,028	881,377
Flathead	81,845	58,925	140,770	750,311
Gallatin	78,621	3,428	82,062	696,523
Garfield				206,394
Glacier	20,206		20,206	262,525
Golden Valley	2,551		2,551	166,864
Granite	8,313	428	8,741	195,234
Hill	68,387	72,506	140,893	623,739
Jefferson	6,405	1,264	7,669	231,797
Judith Basin	8,004	3,804	11,808	276,375
Lake	13,794	4,596	18,390	404,774
Lewis and Clark	183,669	96,819	280,488	953,109
Liberty	5,418	647	6,065	132,882
Lincoln	13,410	11,547	24,957	302,709
Madison	6,446		6,446	298,624
McCone	2,875		2,875	240,134
Meagher	4,359	2,762	7,121	163,217
Mineral	859		859	161,146
Missoula	164,419	110,677	275,096	1,075,627
Musselshell	20,992	14,728	35,720	363,816
Park	72,497	19,063	121,560	500,258
Petroleum	3,099	3,083	6,182	125,830
Phillips	20,623	8,853	29,476	467,366
Pondera	27,358	21,356	48,714	324,616
Powder River				129,834
Powell	35,606	15,800	51,406	330,889
Prairie	6,126		6,126	205,338
Ravalli	23,302	6,932	30,234	440,978
Richland	20,533	14,852	32,385	438,783
Roosevelt	40,922	2,465	43,387	558,914
Rosebud	17,818	8,199	26,017	520,775
Sanders	7,453	535	7,988	321,738
Shelbourn	12,453	130	12,583	525,418
Silver Bow	550,922	98,493	649,415	1,938,045
Stillwater	8,342	1,127	9,469	336,049
Sweet Grass	12,262		12,262	174,731
Teton	11,118	816	11,934	446,130
Toole	47,982	12,439	60,421	476,098
Treasure	7,275		7,275	108,158
Valley	27,142	11,858	39,000	498,221
Wheatland	12,148	670	12,818	252,567
Wibaux	5,501		5,501	129,384
Yellowstone	230,743	156,047	386,790	1,481,581
THE STATE	\$2,746,139	\$1,229,350	\$3,975,489	\$26,353,759
1923	\$2,667,741	\$1,044,417	\$3,712,156	\$27,991,749
1924	2,526,602	1,156,139	3,683,041	26,982,886
1925	2,585,685	1,103,782	3,689,467	26,266,783
1926	2,035,293	1,378,111	3,413,404	26,380,466
1927	2,664,432	1,515,771	4,080,203	27,708,174
1928	2,391,418	1,378,915	3,770,333	27,277,973
1929	2,912,498	1,557,224	4,469,722	30,057,625
1930	3,048,818	1,490,681	4,539,499	30,167,900
1931	2,982,091	1,410,000	4,392,091	28,661,148
1932	2,746,139	1,229,350	3,975,489	26,353,759

TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM AND GRAZING LANDS—1931

	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead	55.991	\$ 8.77	\$.19	\$ 1.29	\$.24	\$.80	\$.04	\$ 1.67	\$.09
Big Horn	53.299	11.09	.59	2.77	.15	.80	.04	1.32	.07
Blaine	58.531	8.04	.47	3.74	.22	1.35	.08	1.88	.11
Broadwater	52.278	11.75	.61	3.00	.16	1.06	.06	2.27	.12
Carbon	69.119	19.23	1.33	3.80	.26	1.43	.10	3.63	.25
Carter	61.944			2.19	.14	1.20	.07	1.50	.09
Cascade	54.522	12.04	.66	6.64	.36	2.17	.12	4.06	.22
Chouteau	51.989	6.52	.34	2.95	.15	1.63	.08	2.50	.13
Custer	57.861	16.48	.95	2.47	.14	.69	.04	1.30	.08
Daniels	87.429	5.33	.47	3.73	.33	1.18	.10	2.51	.22
Dawson	64.372	12.85	.83	3.78	.24	1.00	.06	2.20	.14
Deer Lodge	45.605	10.61	.48	3.92	.18	1.25	.06	2.53	.12
Fallon	56.572			3.53	.20	.79	.04	2.48	.14
Fergus	76.277	10.63	.81	4.27	.33	.97	.07	2.48	.19
Flothed	48.818			12.48	.61	1.80	.09	4.31	.21
Gallatin	52.138	14.85	.77	6.03	.31	1.21	.06	4.04	.21
Garfield	54.441	...		2.82	.15	1.31	.07	1.78	.10
Glacier	63.063	6.00	.38	3.17	.20	1.80	.11	2.27	.14
Golden Valley	68.089	10.89	.71	2.24	.15	.83	.06	1.59	.11
Granite	67.045	14.14	.95	.	.	1.26	.08	2.24	.15
Hill	51.981	10.61	.55	3.48	.17	1.63	.08	2.68	.14
Jefferson	49.190	10.65	.52	.	.	1.07	.05	1.82	.09
Judith Basin	48.635	11.32	.55	6.94	.34	2.04	.10	4.62	.22
Lake	73.237	9.52	.70	5.88	.43	2.23	.16	4.40	.32
Lewis & Clark	47.697	9.30	.44	2.40	.11	1.20	.06	1.74	.08
Liberty	63.029	9.00	.57	2.44	.13	1.05	.07	1.72	.11
Lincoln	58.361	9.69	.57	4.90	.29	.98	.06	1.59	.09
Madison	60.238	12.04	.73	2.22	.13	1.08	.07	2.16	.13
McVane	48.159			4.09	.20	1.38	.07	3.18	.15
Meagher	41.703	8.81	.37	3.30	.14	1.50	.06	2.05	.09
Mineral	55.767	13.84	.77	8.41	.47	1.48	.07	1.70	.09
Missoula	57.720	18.22	1.05	6.15	.35	1.26	.07	2.94	.17
Musselshell	79.804			1.93	.15	.80	.06	1.22	.10
Park	48.624	15.91	.77	5.25	.26	1.54	.07	3.63	.18
Petroleum	48.503	10.37	.50	3.14	.15	1.11	.05	2.11	.10
Phillips	70.702	4.61	.33	3.34	.24	1.27	.09	4.72	.12
Pondera	57.629	9.76	.56	2.82	.16	1.13	.07	3.36	.19
Powder River	48.376			3.00	.15	1.03	.05	1.66	.08
Powell	45.668	12.45	.57	3.00	.14	1.56	.07	2.66	.12
Prairie	41.314			3.43	.14	.86	.04	2.47	.09
Ravalli	48.263	13.68	1.07	3.00	.23	1.78	.14	5.35	.42
Richland	63.823	13.99	.89	3.85	.25	1.26	.08	2.63	.17
Roosevelt	83.535	6.36	.53	3.48	.29	1.70	.14	2.69	.22
Rosebud	61.878	9.16	.57	4.53	.09	.69	.04	1.09	.07
Sanders	46.533	7.76	.36	4.83	.22	1.43	.07	2.44	.10
Sheridan	90.214	8.92	.80	4.19	.38	2.49	.20	3.47	.31
Silver Bow	56.811	6.62	.38	2.89	.16	.95	.05	1.65	.09
Stillwater	58.715	17.32	1.02	1.34	.08	1.00	.06	1.64	.09
Sweet Grass	40.113	14.30	.57	4.46	.18	1.36	.05	2.70	.11
Teton	56.495	9.58	.54	4.13	.23	1.71	.10	3.07	.17
Toole	39.774			2.40	.08	1.20	.05	1.62	.06
Treasure	38.244	15.33	.59	2.94	.11	.99	.04	2.16	.08
Valley	65.883	6.08	.40	3.00	.20	1.18	.08	2.19	.14
Wheatland	46.567	9.52	.44	2.61	.12	1.70	.08	2.62	.12
Wibaux	51.553			4.90	.25	1.16	.06	2.47	.13
Yellowstone	52.521	22.25	1.47	2.58	.14	.93	.05	3.47	.18
THE STATE	56.573	812.63	\$.71	\$ 3.13	\$.19	\$ 1.21	\$.07	2.36	\$.134

TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM AND GRAZING LANDS—1932

	Irrigated Land				Non-Irrigated Tillable		Grazing		All Farm Land	
	Average Levy Mills	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	
Beaverhead	56.033	\$ 8.27	\$.16	\$1.21	\$.24	\$ 7.9	\$.04	\$1.66	\$.09	
Big Horn	64.968	11.02	.72	2.73	.18	.80	.05	1.31	.09	
Blaine	64.628	6.52	.42	2.55	.16	1.01	.07	1.38	.09	
Broadwater	54.133	11.07	.60	3.16	.17	1.07	.06	2.28	.12	
Carbon	69.014	17.30	1.19	2.86	.20	1.68	.07	3.10	.21	
Carter	65.134			2.18	.14	1.20	.08	1.49	.10	
Cascade	54.750	10.00	.55	3.51	.30	1.72	.09	3.31	.18	
Chouteau	54.953	5.61	.31	2.52	.14	1.46	.08	2.15	.12	
Custer	55.111	17.39	.96	2.17	.14	.72	.04	1.30	.07	
Daniels	88.523	5.25	.16	3.73	.33	1.18	.10	2.61	.23	
Dawson	65.197	12.73	.83	3.03	.20	.91	.06	1.83	.12	
Deer Lodge	44.382	10.57	.47	3.95	.18	1.24	.06	2.50	.11	
Fallon	58.937			3.53	.21	.78	.05	2.49	.15	
Fergus	74.382	10.65	.79	4.10	.33	1.04	.08	2.52	.19	
Flathead	57.223			10.09	.58	1.75	.10	3.70	.21	
Gallatin	48.023	14.84	.71	6.02	.29	1.21	.06	1.03	.19	
Garfield	53.333	8.09	.43	2.92	.16	1.31	.07	1.77	.09	
Glacier	62.003	6.00	.37	3.16	.20	1.80	.11	2.26	.14	
Golden Valley	61.163	11.04	.68	2.21	.14	.84	.05	1.59	.10	
Granite	59.543	13.89	.83			1.25	.07	2.21	.13	
Hill	54.909	8.85	.49	2.71	.15	1.39	.08	2.28	.13	
Jefferson	48.533	10.07	.49			1.07	.05	1.78	.09	
Judith Basin	44.423	11.32	.50	5.56	.25	1.62	.07	3.72	.17	
Lake	84.163	9.38	.79	5.58	.17	2.07	.17	4.16	.35	
Lewis and Clark	43.225	9.50	.41	2.40	.10	1.20	.05	1.71	.08	
Liberty	56.203	10.50	.59	2.14	.12	1.05	.06	1.71	.10	
Lincoln	52.061	11.76	.61	5.41	.28	1.00	.05	1.41	.07	
Madison	59.172	11.52	.68	2.16	.13	1.02	.06	2.06	.12	
McCone	53.880			3.81	.21	1.13	.06	2.92	.16	
Meagher	41.273	9.15	.38	3.35	.14	1.31	.05	1.92	.08	
Mineral	47.793	14.18	.68	8.36	.10	1.09	.05	1.95	.09	
Missoula	58.513	14.98	.88	1.32	.25	.86	.05	2.22	.13	
Musselshell	79.797			1.90	.15	.78	.06	1.19	.09	
Park	47.189	12.75	.60	1.22	.20	1.25	.07	2.92	.14	
Petroleum	68.696	5.21	.36	2.18	.15	.78	.05	1.16	.10	
Phillips	88.473	4.30	.38	2.46	.22	.98	.09	1.35	.12	
Pondera	53.504	9.87	.53	2.82	.15	1.10	.06	3.34	.18	
Powder River	45.153			2.85	.13	1.08	.05	1.62	.07	
Powell	45.827	11.17	.51	3.01	.14	1.25	.06	2.29	.10	
Prairie	44.073			3.11	.14	.89	.04	1.98	.09	
Ravalli	72.043	13.73	.99	2.88	.21	1.69	.12	5.11	.37	
Richland	68.261	12.51	.85	3.11	.23	.12	.08	2.37	.16	
Roosevelt	88.001	4.56	.10	3.45	.30	1.65	.15	2.65	.23	
Rosebud	58.824	9.22	.51	1.53	.09	.69	.04	1.09	.06	
Sanders	47.593	7.34	.35	4.70	.22	.95	.05	1.74	.08	
Sheridan	90.953	9.00	.82	4.22	.38	2.16	.20	3.47	.32	
Silver Bow	56.785	6.61	.38	2.87	.16	.94	.05	1.61	.09	
Stillwater	70.460	16.86	1.19	1.35	.10	1.00	.07	1.61	.11	
Sweet Grass	39.713	14.25	.57	3.05	.12	1.02	.04	2.16	.09	
Teton	59.619	10.13	.60	3.75	.22	1.10	.08	2.65	.16	
Toole	60.101			2.10	.13	1.20	.07	1.62	.10	
Treasure	42.699	15.37	.66	2.91	.12	1.00	.04	2.15	.09	
Valley	58.970	6.04	.36	3.05	.18	1.13	.07	2.21	.13	
Wheatland	52.901	9.36	.50	2.09	.11	1.31	.07	2.17	.11	
Wibaux	52.403			4.89	.25	1.17	.06	2.47	.13	
Yellowstone	48.338	18.91	.91	1.91	.09	.71	.03	2.78	.13	
THE STATE	57.313	11.58	\$.66+	3.13	\$.18	\$1.10	\$.06+	\$2.16	\$.121	
1923	49.24							3.31	.165	
1924	50.72							3.03	.151	
1925	50.27	15.39	.77	4.03	.21	1.48	.07	2.88	.145	
1926	50.10	15.21	.76	3.85	.19	1.45	.07	2.80	.141	
1927	51.18	14.67	.75	3.95	.20	1.39	.07	2.73	.140	
1928	51.28	14.73	.76	3.96	.20	1.39	.07	2.73	.140	
1929	54.25	14.12	.77—	3.90	.21—	1.37	.07+	2.69	.146	
1930	53.31	13.94	.74+	3.89	.21—	1.36	.07	2.66	.142	
1931	56.57	12.63	.71+	3.43	.19+	1.21	.07—	2.63	.134	
1932	57.34	11.58	.66+	3.13	.18—	1.10	.06+	2.16	.121	

PASSENGER CARS AND TRUCKS REGISTERED IN 1931

(Table Prepared by Austin B. Middleton, Registrar, Motor Vehicles)

	Passenger Cars	Trucks	Total Motor Vehicles	Amount of Money Returned to Counties
Beaverhead	1,550	294	1,844	\$ 20,972.05
Big Horn	1,334	368	1,702	18,465.15
Blaine	1,394	434	1,828	19,061.75
Broadwater	558	164	722	7,785.85
Carbon	2,436	465	2,901	32,350.83
Carter	643	183	826	8,644.45
Cascade	8,602	1,637	10,239	117,402.10
Chouteau	1,539	726	2,265	24,961.57
Custer	2,209	422	2,631	29,066.83
Daniels	978	348	1,326	14,743.29
Dawson	1,820	447	2,267	24,604.55
Deer Lodge	2,530	392	2,922	32,735.43
Fallon	862	227	1,089	12,163.50
Fergus	3,106	765	3,871	42,605.70
Flathead	4,120	888	5,008	54,822.40
Gallatin	3,962	841	4,803	51,493.25
Garfield	598	238	836	9,010.30
Glacier	737	270	1,007	11,574.40
Golden Valley	440	96	536	5,545.20
Granite	562	135	697	8,033.70
Hill	2,338	634	2,972	32,043.20
Jefferson	663	176	839	9,492.25
Judith Basin	962	243	1,205	12,497.65
Lake	1,966	516	2,482	27,134.10
Lewis & Clark	4,437	817	5,254	57,523.30
Liberty	451	216	667	7,472.30
Lincoln	1,193	212	1,405	16,183.80
Madison	1,223	323	1,546	17,247.30
McOne	836	352	1,188	12,428.55
Meagher	482	87	569	6,109.10
Mineral	295	83	378	4,391.22
Missoula	4,655	862	5,517	62,444.90
Musselshell	1,435	276	1,711	18,813.60
Park	2,429	371	2,800	32,040.90
Petroleum	360	148	508	5,161.70
Phillips	4,312	389	4,701	48,316.49
Pondera	1,382	434	1,816	19,911.40
Powder River	616	199	815	8,564.95
Powell	1,353	294	1,647	17,877.46
Prairie	626	204	830	8,657.50
Ravalli	2,243	568	2,811	29,999.25
Richland	1,627	556	2,183	23,361.40
Roosevelt	1,371	330	1,701	18,241.70
Rosbud	1,694	370	2,064	25,442.36
Sanders	1,065	210	1,275	14,083.40
Sheridan	1,579	462	2,041	22,650.20
Silver Bow	9,465	1,492	10,957	129,160.45
Stillwater	4,182	269	4,451	45,969.85
Sweet Grass	793	129	922	10,358.08
Teton	4,293	472	4,765	49,077.95
Toole	1,587	496	2,083	21,577.33
Treasure	258	100	358	3,863.35
Valley	4,872	600	5,472	57,011.15
Wheatland	531	122	653	7,026.70
Wibaux	480	146	626	6,623.65
Yellowstone	6,897	1,429	8,326	95,904.33
THE STATE	103,428	24,037	127,465	\$1,418,544.83

MONTANA VALUATIONS AND TAXES LEVIED

1920 to 1932 Inclusive

	Assessed Valuation	Taxable Valuation	Levy Mills	Amount Levied*	Livestock Levies	Road and Pool (\$2.00)	Hall Insurance	Irrigation and Drainage	Total Taxes Levied for All Purposes Exclusive of Cities and Towns
1920	\$1,668,024,406	\$514,322,941	44.67	\$22,976,636	\$ 73,685	\$199,549	\$112,829	\$371,671	\$29,763,340
1921	1,582,356,676	495,678,327	49.25	24,411,513	75,181	210,466	13,129	495,132	23,236,314
1922	1,411,322,634	465,909,822	49.77	23,060,609	73,181	210,608	122,667	486,179	21,936,138
1923	1,414,423,622	466,639,422	49.91	23,291,023	68,646	227,148	106,329	586,247	24,275,394
1924	1,357,055,096	443,574,463	50.72	22,822,053	55,356	227,538	11,808	589,710	22,498,145
1925	1,366,167,823	466,344,362	50.57	24,681,873	56,344	210,932	75,630	548,934	22,577,116
1926	1,366,633,060	435,540,459	50.40	21,828,176	66,229	227,617	82,391	783,449	22,977,067
1927	1,372,832,454	432,541,407	51.48	22,213,446	61,439	227,502	117,344	948,521	23,634,271
1928	1,371,323,624	428,381,209	51.27	22,036,360	86,679	249,827	149,843	1,002,931	23,667,640
1929	1,394,982,638	443,083,816	51.75	24,144,920	101,429	246,030	132,166	992,258	25,587,904
1930	1,416,392,310	453,080,518	54.41	24,236,059	93,334	243,069	145,837	940,297	25,628,401
1931	1,398,426,297	440,634,611	56.37	23,976,432	65,686	248,862	21,535	896,857	24,269,057
1932	1,193,412,169	375,283,446	54.41	21,324,434	46,256	241,797	81,981	689,872	22,378,250

DETAILS OF LEVIES

	Amount Levied For State Purpose**	Amount Levied For County and Special District Purposes***	Amount Levied For School Purposes	Total
1920	\$1,607,640	\$11,057,824	\$11,402,873	\$23,764,340
1921	1,365,887	11,524,350	14,479,297	23,256,544
1922	1,291,603	10,985,746	10,809,789	23,097,138
1923	1,126,696	10,989,993	11,162,904	21,279,599
1924	1,062,790	10,529,336	10,757,140	22,309,845
1925	1,049,504	10,322,432	10,932,032	22,311,316
1926	1,056,622	10,444,471	10,536,656	22,037,755
1927	1,025,632	11,035,280	10,677,029	22,738,941
1928	1,825,297	10,248,298	10,664,049	22,737,644
1929	2,032,242	11,359,593	12,006,154	23,387,993
1930	2,053,928	11,794,032	11,778,141	25,628,401
1931	3,224,674	9,660,022	11,384,401	24,269,057
1932	2,860,474	9,123,464	10,394,332	22,378,250

*Includes State, County, School, Special Road District and Special Fire District Taxes.

**Includes State General Fund, University Allotment Fund, Educational Bond Fund and Livestock Tax.

***Includes Hall Insurance, Special Road District, Fire District, Drainage and Irrigation District and Miscellaneous Local Tax.

GRAZING LANDS, CATTLE AND SHEEP

	1926	1927	1928	1929	1930	1931	1932
	50.10	51.18	51.27	51.25	53.31	56.57	57.31
	3.00	3.00	3.00	4.00	4.00	3.50	3.50
	53.10	54.18	54.27	55.25	57.31	60.07	60.81
92	50,904,222	51,672,135	51,415,305	52,125,875	52,025,714	51,397,620	50,891,238
00	174,588,738	176,215,634	167,683,662	167,579,302	161,941,865	104,340,472	366,124,578
	9.32	9.10	9.10	8.97	8.88	7.87	7.19
	2.80	2.73	2.73	2.69	2.66	2.36	2.16
s	14.1 cts.	14.0 cts.	14.0 cts.	14.6 cts.	14.2 cts.	13.4 cts.	12.4 cts.
44	1,055,790	932,759	932,245	967,232	988,757	1,016,851	1,031,097
17	31,946,952	28,039,706	33,105,144	36,041,404	35,966,363	33,378,442	24,868,068
	30.26	31.13	35.51	37.26	36.38	32.82	24.11
	10.09	10.38	12.42	12.42	12.13	10.94	8.04
	53.6 cts.	56.2 cts.	64.2 cts.	72.4 cts.	69.5 cts.	65.7 cts.	48.9 cts.
71	2,206,257	2,407,486	2,716,781	3,113,788	3,256,347	3,268,198	2,962,125
82	21,931,203	21,560,993	24,550,596	28,633,390	24,336,184	13,726,683	7,085,172
	9.94	8.96	9.03	9.52	7.47	4.20	2.39
	3.31	2.99	3.01	3.17	2.49	1.40	.80
s.	17.6 cts.	16.2 cts.	16.3 cts.	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts.

ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST FARM AND GRAZING LANDS, CATTLE AND SHEEP

1917 to 1932 Inclusive

	1917	1918	*1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932
Average Total Levy in Mills	34.96	32.30	38.79	44.67	49.25	49.57	49.91	50.72	50.27	50.10	51.18	51.27	51.25	53.31	56.57	57.34
Additional Livestock Levy	3.00	3.00	1.50	2.00	3.50	3.50	3.50	3.00	3.00	3.00	3.00	3.00	1.00	4.00	3.50	3.50
Total Levy Against Livestock	37.96	35.30	40.29	46.67	52.75	53.07	53.41	53.72	53.27	53.10	54.18	54.27	52.25	57.31	60.07	60.84
FARM AND GRAZING LANDS																
Acres Assessed	35,936,646	38,215,588	41,903,828	44,751,728	46,155,687	49,152,321	49,358,726	49,847,108	50,388,392	50,904,222	51,672,435	51,415,305	52,425,875	52,025,714	51,397,620	50,891,238
Value	\$166,427,710	\$171,221,927	*\$619,008,527	\$588,625,742	\$621,200,394	\$709,940,104	\$43,131,331	\$92,118,366	\$83,377,900	\$74,588,738	\$70,215,634	\$67,683,662	\$67,579,302	\$61,941,865	\$64,340,472	\$66,124,578
Average Value Per Acre	\$ 4.63	4.48	15.48	14.72	13.46	11.62	11.00	10.07	9.59	9.32	9.10	9.10	8.97	8.88	7.87	7.19
Taxable Value Per Acre	\$ 1.63	4.48	1.64	4.32	4.04	3.48	3.31	3.03	2.88	2.80	2.73	2.73	2.69	2.66	2.36	2.16
TAX PER ACRE	16.2 cts.	14.5 cts.	18.0 cts.	19.3 cts.	19.9 cts.	17.2 cts.	16.5 cts.	15.4 cts.	14.5 cts.	14.1 cts.	14.0 cts.	14.0 cts.	14.6 cts.	14.2 cts.	13.1 cts.	12.4 cts.
CATTLE																
Number Assessed	1,064,564	1,136,845	1,229,031	972,195	983,904	1,084,220	1,118,247	1,195,958	1,083,544	1,055,790	932,759	932,215	967,232	988,757	1,016,851	1,031,097
Value	\$ 31,777,686	\$35,531,996	*\$6,779,285	\$4,463,906	\$6,584,819	\$4,125,068	\$1,025,192	\$8,120,595	\$7,136,237	\$1,946,052	\$9,039,706	\$3,105,144	\$6,041,404	\$5,966,363	\$3,378,412	\$4,868,068
Average Value	\$ 29.28	29.49	70.61	56.02	41.25	31.47	27.74	25.43	25.04	30.26	31.13	35.51	37.26	36.38	32.82	21.11
Average Taxable Value	\$ 29.28	29.49	23.51	18.67	13.75	10.49	9.25	8.48	8.35	10.09	10.38	12.42	12.42	12.13	10.94	8.04
TAX ...	\$1.11	\$1.04	94.8 cts.	87.1 cts.	72.5 cts.	54.6 cts.	49.4 cts.	45.5 cts.	44.5 cts.	53.6 cts.	56.2 cts.	64.2 cts.	72.4 cts.	69.5 cts.	65.7 cts.	48.9 cts.
SHEEP*																
Number Assessed	2,176,107	1,927,535	2,159,566	1,799,691	1,717,114	1,867,094	1,798,827	1,794,812	1,953,771	2,206,257	2,407,486	2,716,781	3,113,788	3,256,347	3,268,498	2,962,425
Value	\$ 10,902,659	\$5,444,092	*\$6,876,865	\$1,524,150	\$1,342,050	\$8,089,098	\$1,052,828	\$1,960,858	\$5,720,182	\$1,931,203	\$1,560,893	\$1,550,596	\$2,633,390	\$4,336,184	\$3,726,683	\$7,085,172
Average Value	\$ 5.01	8.01	12.45	11.95	6.02	5.61	6.70	6.66	8.05	9.94	8.36	9.03	9.52	7.47	4.20	2.39
Average Taxable Value	\$ 5.01	8.01	4.15	3.98	2.01	1.87	2.23	2.22	2.68	3.31	2.99	3.01	3.17	2.49	1.40	.80
TAX ...	19.0 cts.	28.3 cts.	16.7 cts.	18.6 cts.	10.6 cts.	9.7 cts.	11.9 cts.	11.9 cts.	14.3 cts.	17.6 cts.	16.2 cts.	16.3 cts.	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts.

*Classification law went into effect in 1919, making taxable value of real estate 30% of full value, and taxable value of livestock 33 1/3% of full value.

MONTANA OIL PRODUCTION—1921 TO 1931, INCLUSIVE

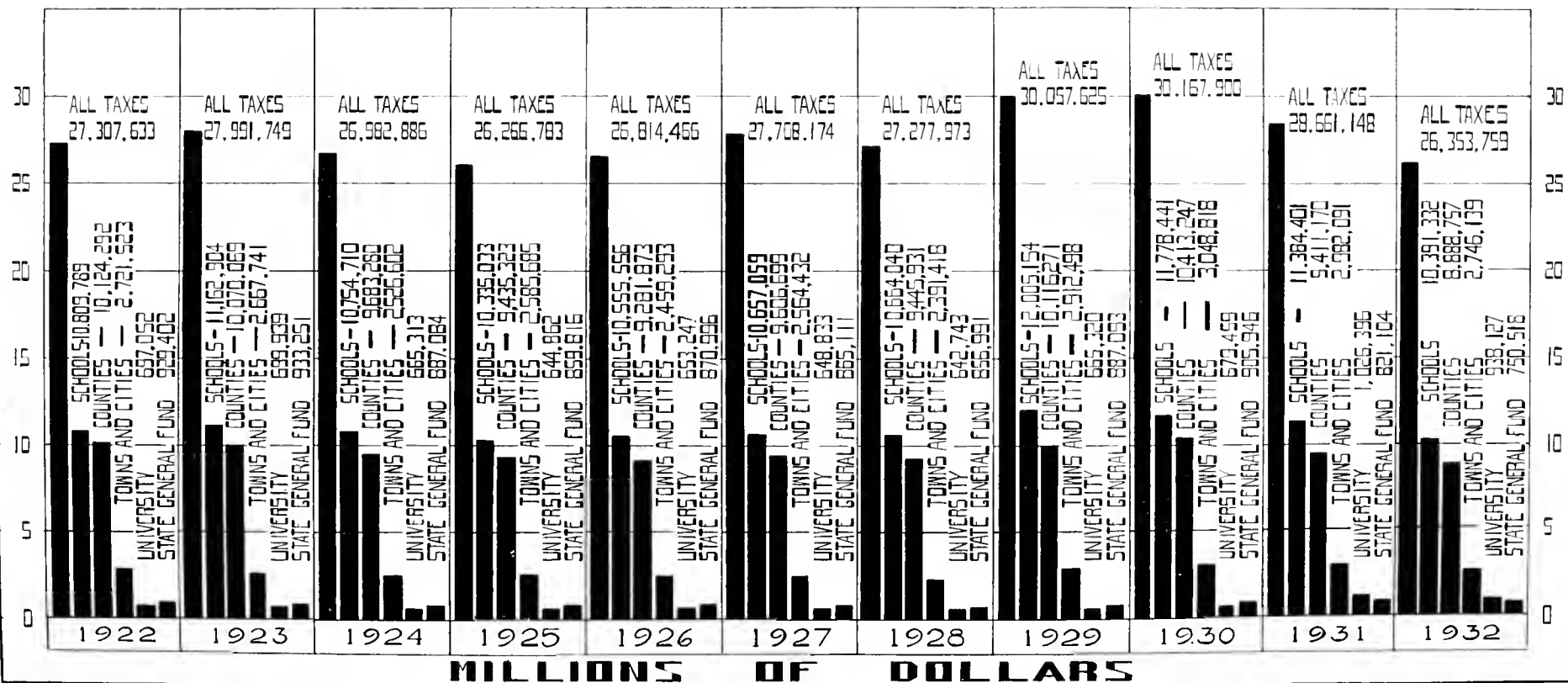
CAT CREEK:	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	Total
Number Barrels Produced.....	1,350,528.91	2,201,917.04	2,080,826.12	1,529,202.19	1,234,456.28	1,003,233.00	775,699.07	610,732.41	487,553.88	414,814.04	356,934.17	12,045,897.11
Value.....	\$2,085,296.97	\$3,366,529.58	\$3,360,785.79	\$2,439,277.76	\$2,419,135.79	\$2,163,659.00	\$1,145,166.49	\$943,547.03	\$785,544.75	\$806,770.61	\$515,995.56	\$20,031,709.33
KEVIN-SUNBURST:												
Number Barrels Produced.....		28,987.48	441,531.48	1,187,404.84	2,736,938.36	6,463,352.00	4,295,935.22	3,111,823.56	2,358,696.98	2,064,258.01	1,720,224.87	24,319,152.81
Value.....	\$	\$40,582.49	\$309,072.03	\$1,168,329.95	\$3,944,258.10	\$7,765,572.00	\$5,680,622.53	\$5,020,925.32	\$4,047,051.60	\$3,506,355.60	\$1,674,407.57	\$33,157,177.19
LAKE BASIN:												
Number Barrels Produced.....					23,590.27	49,522.00	48,039.00	33,441.86	22,511.37	22,757.11	22,881.72	222,746.33
Value.....	\$	\$	\$	\$	\$49,828.81	\$115,546.00	\$71,347.00	\$48,985.71	\$33,316.31	\$32,883.46	\$20,123.03	\$372,030.32
ELK BASIN:												
Number Barrels Produced.....	75,178.86	47,011.10	28,085.39	24,019.14	21,286.46	18,454.00	17,199.78	17,874.66	18,842.14	30,595.92	180,009.35	478,556.80
Value.....	\$128,370.27	\$75,895.92	\$45,250.45	\$39,280.87	\$51,144.39	\$41,212.00	\$25,210.33	\$35,122.02	\$29,216.19	\$42,646.52	\$177,088.92	\$690,437.88
SOAP CREEK:												
Number Barrels Produced.....	14,719.66	27,134.80	1,960.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	43,814.46
Value.....	\$7,982.81	\$14,831.65	\$980.00									\$23,794.46
DEVILS BASIN:												
Number Barrels Produced.....	3,047.00	1,363.50	753.00	105.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	5,268.50
Value.....	\$6,094.00	\$2,727.00	\$972.00	\$157.50								\$9,950.50
PONDERA:												
Number Barrels Produced.....								161,991.51	1,007,782.70	757,207.49	559,266.22	2,486,157.92
Value.....	\$	\$	\$	\$	\$	\$	\$	\$275,148.08	\$1,782,308.79	\$1,236,799.66	\$503,496.43	\$3,797,752.96
BANNATYNE:												
Number Barrels Produced.....										24,396.53	7,658.53	32,055.06
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$31,120.22	\$5,677.53	\$36,797.75
ALL FIELDS:												
NUMBER BARRELS PRODUCED.....	1,443,474.43	2,306,413.92	2,553,155.99	2,740,731.17	4,016,271.37	7,534,561.00	5,016,873.08	3,935,777.00	3,895,387.07	3,314,029.10	2,846,974.86	39,633,648.99
VALUE.....	\$2,227,744.05	\$3,500,566.64	\$3,717,060.27	\$3,617,016.08	\$6,464,367.09	\$10,085,989.00	\$6,922,346.35	\$6,323,728.16	\$6,677,437.64	\$5,656,576.07	\$2,896,789.01	\$58,119,650.39

TAXES LEVIED FOR COUNTY PURPOSES, 1923 TO 1932, INCLUSIVE

	1923		1924		1925		1926		1927		1928		1929		1930		1931		1932																																																																																																																																																																																																																																																	
	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied																																																																																																																																																																																																																																															
Beaverhead	\$ 7,554,644	19.37	\$ 146,329	\$ 7,026,339	21.87	\$ 153,865	\$ 6,873,796	22.75	\$ 156,162	\$ 7,222,328	17.50	\$ 126,204	\$ 7,176,672	27.50	\$ 187,059	\$ 7,139,951	18.50	\$ 125,879	\$ 7,137,733	23.00	\$ 167,918	\$ 6,908,736	23.60	\$ 153,686	\$ 6,069,755	26.25	\$ 147,076	\$ 5,563,470	25.25	\$ 131,639	\$ 4,990,638	24.00	\$ 120,819	\$ 4,450,913	22.50	\$ 100,157	\$ 4,000,000	21.00	\$ 84,000	\$ 3,600,000	20.00	\$ 72,000	\$ 3,240,000	19.00	\$ 61,200	\$ 2,916,000	18.00	\$ 51,840	\$ 2,592,000	17.00	\$ 43,680	\$ 2,318,400	16.00	\$ 36,576	\$ 2,094,720	15.00	\$ 30,472	\$ 1,871,440	14.00	\$ 24,368	\$ 1,648,160	13.00	\$ 19,264	\$ 1,424,880	12.00	\$ 15,160	\$ 1,201,600	11.00	\$ 12,056	\$ 1,078,320	10.00	\$ 9,952	\$ 955,040	9.00	\$ 8,048	\$ 832,640	8.00	\$ 6,536	\$ 693,760	7.00	\$ 5,328	\$ 561,600	6.00	\$ 4,320	\$ 451,200	5.00	\$ 3,520	\$ 368,000	4.00	\$ 2,816	\$ 295,680	3.00	\$ 2,256	\$ 236,160	2.00	\$ 1,792	\$ 188,160	1.00	\$ 896	\$ 94,080	0.50	\$ 448	\$ 47,040	0.25	\$ 224	\$ 23,520	0.125	\$ 112	\$ 11,760	0.0625	\$ 56	\$ 5,880	0.03125	\$ 28	\$ 2,940	0.015625	\$ 14	\$ 1,470	\$ 154,080	0.0078125	\$ 7	\$ 735	\$ 77,040	0.00390625	\$ 3.5	\$ 367.50	\$ 38,520	0.001953125	\$ 1.75	\$ 183.60	\$ 19,280	0.0009765625	\$ 0.875	\$ 91.80	\$ 9,640	0.00048828125	\$ 0.4375	\$ 45.90	\$ 4,820	0.000244140625	\$ 0.21875	\$ 22.95	\$ 2,410	\$ 251.20	0.0001220703125	\$ 0.109375	\$ 11.475	\$ 1,205	\$ 125.60	6.14E-05	\$ 0.546875	\$ 57.44	3.07E-05	\$ 0.2734375	\$ 28.72	1.54E-05	\$ 0.13671875	\$ 14.36	7.7E-06	\$ 0.068359375	\$ 7.18	3.85E-06	\$ 0.0341796875	\$ 3.59	1.92E-06	\$ 0.01958984375	\$ 2.04	9.6E-07	\$ 0.009794921875	\$ 1.02	4.8E-07	\$ 0.0048974609375	\$ 0.51	2.4E-07	\$ 0.00244873046875	\$ 0.25	1.2E-07	\$ 0.001224365234375	\$ 0.125	6.1E-08	\$ 0.0006121826171875	\$ 0.0625	3.05E-08	\$ 0.00030609130859375	\$ 0.03125	1.52E-08	\$ 0.000153045654296875	\$ 0.015625	7.6E-09	\$ 0.0000765228271484375	\$ 0.0078125	3.8E-09	\$ 0.00003826141357421875	\$ 0.00390625	1.9E-09	\$ 0.000019130706787109375	\$ 0.001953125	9.5E-10	\$ 0.0000095653533937890625	\$ 0.0009765625	4.75E-10	\$ 0.0000047826766968959375	\$ 0.00048828125	2.37E-10	\$ 0.00000239133834844796875	\$ 0.000244140625	1.18E-10	\$ 0.0000011956691742239375	\$ 0.0001220703125	5.9E-11	\$ 0.00000059783458711196875	\$ 6.14E-06	2.95E-11	\$ 0.000000298917293559375	\$ 3.07E-06	1.47E-11	\$ 0.0000001494586467796875	\$ 1.54E-06	7.35E-12	\$ 0.00000007472932338959375	\$ 7.7E-07	3.67E-12	\$ 0.000000037364661694796875	\$ 3.85E-07	1.83E-12	\$ 0.000000018682330849390625	\$ 1.92E-07	9.15E-13	\$ 0.00000000934116542468959375	\$ 9.6E-08	4.57E-13	\$ 0.00000000467058271234375	\$ 4.8E-08	2.28E-13	\$ 0.000000002335291356171875	\$ 2.4E-08	1.14E-13	\$ 0.0000000011676456780859375	\$ 1.2E-08	5.7E-14	\$ 0.00000000058382283904296875	\$ 6.0E-09	2.85E-14	\$ 0.000000000291911419521484375	\$ 3.0E-09	1.42E-14	\$ 0.00000000014595570976171875	\$ 1.5E-09	7.1E-15	\$ 0.000000000072977854880859375	\$ 7.5E-10	3.55E-15	\$ 0.0000000000364889274404296875	\$ 3.7E-10	1.77E-15	\$ 0.00000000001824446372021484375	\$ 1.9E-10	8.85E-16	\$ 0.0000000000091222318601171875	\$

TAXES LEVIED - 1922 TO 1932 INCLUSIVE

NOTE: "ALL TAXES" REPRESENTS ALL TAXES AND ASSESSMENTS FOR ALL PURPOSES; IT INCLUDES SPECIAL ROAD AND POOR TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT ASSESSMENTS, MISCELLANEOUS LOCAL TAXES, AND CITY & TOWN SPECIAL IMPROVEMENTS. OTHER COLUMNS REPRESENT ACTUAL AD VALOREM TAXES FOR PURPOSES INDICATED.



WARRANT AND BONDED INDEBTEDNESS OF THE STATE OF MONTANA

	GENERAL FUND WARRANTS					Total Net	
	Outstanding	Surplus Fund	Net Indebtedness	Outstanding	Cash	Net Indebtedness	Indebtedness
June 30, 1923	\$1,129,550.00	\$318,625.14	\$3,810,921.56	3,614,059.17	\$ 24,137.87	\$3,614,059.17	\$7,430,815.86
June 30, 1924	1,916,000.00	190,109.72	1,555,890.28	3,702,165.71	106,558.38	3,595,547.33	8,151,137.61
June 30, 1925	5,193,000.00	598,155.32	1,906,811.68	3,917,253.45	129,851.02	3,817,402.12	8,718,247.11
June 30, 1926	5,559,000.00	725,970.66	1,806,629.40	3,158,383.97	39,397.91	3,118,992.96	7,925,922.36
June 30, 1927	5,615,295.00	1,136,924.79	1,508,176.21	3,259,327.07	94,730.55	3,164,596.52	7,973,066.72
June 30, 1928	5,650,795.00	998,499.24	1,652,295.76	3,061,695.00	0.00	3,065,401.27	7,717,300.03
June 30, 1929	5,604,711.00	1,110,991.05	1,493,716.95	3,271,873.63	None	3,271,873.63	7,668,590.58
June 30, 1930	5,590,252.50	1,254,763.11	1,335,519.39	3,469,081.51	1,974.29	3,467,110.21	7,802,629.79
June 30, 1931	5,588,755.00	1,389,950.31	1,498,784.69	3,939,172.55	9,330.81	3,929,841.74	8,128,656.43
June 30, 1932	4,233,156.25	269,116.28	3,963,709.97	4,097,590.40	110,717.37	3,986,873.03	7,930,582.02
				\$223,198.81	0.00	\$223,198.81	\$230,506.90

\$587,156.25 of the outstanding bonds are Capital Building Bonds. The remainder, \$2,650,000, are Educational bonds, the issue of which was authorized at the General Election held in November, 1926. The original issue amounted to \$5,000,000. Of this \$1,250,000 retired 1930-31 and \$100,000 retired 1931-32.

A tax levy of one mill has been levied on the interest and sinking fund requirements of the Educational bonds. Capital Building bonds are retired from proceeds of the Capital Fund grant, no tax levy being made.

NOTE: All figures for 1923, 1924, 1925, 1926 and bond figures for 1927, 1928, 1929, 1930, 1931 and 1932 supplied by State Treasurer. General Fund Warrant figures for 1927, 1928, 1929, 1930, 1931 and 1932 supplied by State Auditor.

*University millage fund

COUNTY INDEBTEDNESS

The table, on pages following, showing net indebtedness of counties, school districts, and drainage and irrigation districts at the close of each of the fiscal years (June 30th) 1923 and 1932, has been compiled from reports of county treasurers filed with the State Board of Equalization. Taking the state as a unit, the total indebtedness of these subdivisions June 30th, 1923 and June 30th, 1932 was as follows:

	Counties	District Schools	Drainage and Irrigation Districts	TOTAL
1923	\$27,708,650.78	\$11,625,168.80	\$1,392,707.20	\$40,726,526.78
1932	34,859,016.23	8,966,532.66	5,054,987.61	48,880,536.50
Increase	\$7,150,365.45	\$-2,658,636.14	\$3,662,280.41	\$8,153,999.72
Decrease				

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD.**

		County	District Schools	Drainage and Irrigation
BEAVERHEAD	1923	\$ 18,514.55	\$ 218,538.12	\$ 8,296.09
	1932	48,656.14	203,043.16	None
	Decrease Increase	— 30,141.59	— 15,494.96	— 8,296.09
BIG HORN	1923	115,780.08	252,673.43	8,799.66
	1932	379,624.23	291,641.36	148,137.49
	Decrease Increase	— 263,844.15	— 39,067.93	— 139,337.83
BLAINE	1923	462,463.15	193,777.20	None
	1932	237,736.27	127,493.36	241,933.74
	Decrease Increase	— 224,726.88	— 66,283.84	— 241,933.74
BROADWATER	1923	217,064.00	87,699.42	31,928.38
	1932	82,941.78	2,293.94	25,883.04
	Decrease Increase	— 134,122.82	— 85,405.48	— 6,045.35
CARBON	1923	600,072.89	357,892.27	54,874.48
	1932	441,329.97	283,424.09	119,146.86
	Decrease Increase	— 158,742.92	— 74,468.17	— 364,272.68
CARTER	1923	192,522.58	42,872.63	None
	1932	154,646.44	15,986.85	None
	Decrease Increase	— 37,882.17	— 26,885.78	— —
CASCADE	1923	1,635,500.00	549,050.00	200,747.80
	1932	690,917.38	1,276,399.42	None
	Decrease Increase	— 944,582.62	— 721,349.42	— 200,747.80
CHOUTEAU	1923	1,053,356.78	88,109.24	None
	1932	506,874.78	61,829.32	None
	Decrease Increase	— 546,482.00	— 26,288.92	— —
CUSTER	1923	516,899.29	195,093.09	None
	1932	141,228.53	56,326.54	276,996.35
	Decrease Increase	— 375,670.67	— 138,766.46	— 276,996.35
DANIELS	1923	382,458.77	184,129.79	None
	1932	195,956.09	153,816.01	None
	Decrease Increase	— 186,292.68	— 30,313.78	— —
DAWSON	1923	713,799.53	173,913.63	5,885.52
	1932	522,974.29	159,559.78	147,711.14
	Decrease Increase	— 191,716.24	— 14,353.85	— 141,825.59
DEER LODGE	1923	179,758.57	24,347.41	None
	1932	151,374.62	156,496.20	None
	Decrease Increase	— 28,383.95	— 132,058.79	— —
FALLON	1923	592,721.53	79,495.65	None
	1932	342,271.35	55,498.58	None
	Decrease Increase	— 250,450.18	— 23,997.07	— —
FERGUS	1923	1,788,982.80	689,147.88	891.37
	1932	1,232,373.27	215,719.51	174,733.76
	Decrease Increase	— 556,609.53	— 473,428.37	— 173,932.39

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage and Irrigation
PLATHEAD	1923	\$ 893,057.68	\$ 222,461.10	\$ 50,000.00
	1932	516,149.27	133,986.36	18,772.35
	Decrease	376,908.41	88,474.74	1,227.65
GALLATIN	1923	610,000.00	436,371.38	10,251.54
	1932	285,257.39	239,922.41	None
	Decrease	324,742.61	196,448.97	10,251.54
GARFIELD	1923	238,899.53	28,797.77	None
	1932	83,530.77	26,161.58	None
	Decrease	155,278.76	2,243.19	
GLACIER	1923	300,418.18	252,720.61	None
	1932	128,907.24	165,418.01	656.73
	Decrease Increase	171,510.94	87,302.60	656.73
GOLDEN VALLEY	1923	552,951.16	110,559.00	None
	1932	335,172.69	34,698.41	23,383.93
	Decrease Increase	217,778.47	75,860.59	23,383.93
GRANITE	1923	315,761.56	7,127.37	None
	1932	136,560.81	43,535.63	None
	Decrease Increase	179,200.75	36,408.26	
HILL	1923	754,972.59	392,550.25	None
	1932	254,837.29	452,678.34	None
	Decrease Increase	499,235.30	60,128.09	
JEFFERSON	1923	120,603.69	112,598.82	121,619.26
	1932	30,876.05	120,058.79	2,784.29
	Decrease Increase	89,727.64	7,159.97	118,834.97
JUDITH BASIN	1923	347,623.39	84,357.67	None
	1932	190,435.73	143,968.26	None
	Decrease Increase	157,187.66	59,610.59	
LAKE (Created Aug. 1923)	1924	67,393.82	238,775.40	None
	1932	268,856.30	226,821.23	2,626.75
	Decrease Increase	201,462.48	11,951.17	2,626.75
LEWIS & CLARK	1923	564,521.41	715,978.42	47.75
	1932	286,374.40	309,413.94	None
	Decrease	278,147.01	405,664.48	47.75
LIBERTY	1923	186,876.83	41,768.92	None
	1932	23,903.99	27,733.53	None
	Decrease	162,972.84	17,934.49	
LINCOLN	1923	258,755.43	146,357.68	126,858.32
	1932	10,915.30	81,508.41	125,000.00
	Decrease	248,740.13	61,849.27	1,858.32
MADISON	1923	141,101.27	132,057.16	None
	1932	58,776.42	88,013.42	None
	Decrease	82,324.85	44,943.74	.....

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage and Irrigation
MCCONE	1923	\$ 146,791.59	68,791.78	None
	1932	59,569.77	53,418.46	None
	Decrease	81,149.93	15,373.32	
MEAGHER	1923	431,927.96	114,391.66	None
	1932	275,395.20	67,118.79	None
	Decrease	158,532.76	47,272.87	
MINERAL	1923	776,121.88	95,243.00	None
	1932	771,129.75	12,769.19	None
	Decrease	49,991.13	82,473.81	
MISSOULA	1923	883,967.71	354,150.00	28,346.89
	1932	685,823.70	170,341.72	12,543.87
	Decrease	198,144.01	182,808.28	15,797.02
MUSSELSHELL	1923	1,316,785.84	295,551.69	None
	1932	786,991.64	148,023.95	27,102.46
	Decrease Increase	529,794.20	147,527.74	27,102.46
PARK	1923	411,941.79	96,284.52	None
	1932	168,333.68	61,913.94	None
	Decrease	242,608.11	34,370.58	
PETROLEUM (Created 1925)	1925	27,568.13	131,180.89	None
	1932	126,905.85	21,291.15	None
	Decrease Increase	99,337.72	109,979.65	
PHILLIPS	1923	597,157.67	197,369.97	None
	1932	235,895.32	229,889.69	None
	Decrease	361,262.35	77,480.28	
PONDERA	1923	519,656.40	135,285.14	None
	1932	264,438.67	189,680.48	None
	Decrease Increase	255,217.73	45,595.34	
POWDER RIVER	1923	728,917.64	44,933.68	None
	1932	48,248.49	9,994.91	422.90
	Decrease Increase	79,769.15	34,938.77	422.90
POWELL	1923	317,979.43	49,167.89	None
	1932	299,296.27	39,824.76	None
	Decrease	117,764.16	143.19	
PRAIRIE	1923	197,746.74	19,459.70	None
	1932	38,477.78	96,552.19	None
	Decrease Increase	69,262.96	77,092.49	
RAVALLI	1923	535,667.93	139,609.18	None
	1932	328,364.66	274,793.77	552,657.20
	Decrease Increase	207,303.27	44,193.59	552,657.20
RICHLAND	1923	213,522.69	270,774.22	None
	1932	189,976.91	129,606.73	None
	Decrease	23,551.78	141,147.49	

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1932, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage and Irrigation
ROOSEVELT	1923	\$ 912,813.00	\$ 302,214.47	None
	1932	132,069.88	201,133.60	None
	Decrease	480,743.12	101,080.87	-
ROSLINDO	1923	602,723.73	206,377.65	None
	1932	427,332.98	305,804.60	134,632.56
	Decrease	175,390.75	99,426.95	434,632.56
SANDERS	1923	291,589.35	231,195.77	None
	1932	59,834.84	119,194.21	None
	Decrease	231,754.54	121,001.56	-
SHERIDAN	1923	583,133.33	195,582.90	None
	1932	165,141.12	188,228.10	172.00
	Decrease	117,992.21	7,355.80	172.00
SILVER BOW	1923	1,379,446.45	434,921.80	None
	1932	389,799.59	108,599.46	None
	Decrease	998,646.86	326,322.34	-
STILLWATER	1923	720,500.00	259,300.56	10,673.76
	1932	276,831.22	154,616.63	134,397.16
	Decrease	443,668.78	104,483.93	123,723.40
SWEET GRASS	1923	358,905.45	59,449.13	1,544.17
	1932	212,616.05	10,974.99	None
	Decrease	146,289.40	48,474.14	1,544.17
TETON	1923	601,537.33	169,227.88	45,688.67
	1932	216,286.66	97,565.53	1,000,826.63
	Decrease	385,250.67	71,662.35	955,137.96
TOOLE	1923	193,188.13	114,994.16	241,040.36
	1932	128,023.06	172,838.74	98,789.41
	Decrease	65,165.07	57,844.58	142,250.95
TREASURE	1923	73,603.14	63,535.80	None
	1932	27,076.97	31,196.90	754,063.23
	Decrease	46,526.17	32,038.90	754,063.23
VALLEY	1923	639,766.14	211,350.59	None
	1932	218,261.14	133,381.47	None
	Decrease	421,505.00	222,030.88	-
WHEATLAND	1923	299,247.94	187,309.25	2,580.57
	1932	174,147.54	74,331.74	None
	Decrease	116,100.37	115,977.51	2,580.57
WIBAUX	1923	115,312.34	53,972.81	None
	1932	47,752.39	13,563.42	None
	Decrease	67,560.04	39,509.69	-
YELLOWSTONE	1923	774,504.83	971,440.08	442,821.91
	1932	338,332.07	509,612.61	398,613.89
	Decrease	436,172.76	461,827.47	44,208.02

NET INDEBTEDNESS
OF CITIES
AND TOWNS

NET INDEBTEDNESS OF CITIES AND TOWNS AS OF JUNE 30, 1923 AND JUNE 30, 1932

City or Town	1923			1932			INCREASE	DECREASE
	General Indebtedness	Special Improvement District Indebtedness	TOTAL	General Indebtedness	Special Improvement District Indebtedness	TOTAL		
Alberton.....	\$ 110,378.94	\$ None	\$ 110,378.94	\$ 116,846.95	\$ None	\$ 116,846.95		
Anaconda.....	441.96	None	441.96	11,282.89	None	11,282.89	\$ 17,750.40	\$
Antelope.....	9,087.17	None	9,087.17	5,013.73	None	5,013.73		4,073.44
Bainville.....	149,831.86	103,438.00	253,269.86	142,235.00	105,000.00	247,235.00		6,054.86
Baker.....								
Bear Creek.....	3,658.75	2,866.67	6,525.42	11,760.62	600.00	12,360.62	5,775.20	
Bellevue.....	38,643.26	None	38,643.26	18,227.70	11,423.80	29,651.50	21,008.24	
Bellevue.....	25,267.15	41,869.68	67,136.83	49,822.87	26,533.59	76,356.46	28,274.41	
Big Sandy.....	27,594.89	62,500.56	90,095.45	9,837.47	19,240.32	29,077.79	29,011.66	
Big Timber.....	39,650.00	27,048.30	66,698.30	11,892.23	8,367.47	20,259.70	46,438.60	
Billings.....	999,499.54	1,123,975.06	2,123,474.60	560,290.41	661,522.01	1,221,812.42	901,362.18	
Bozeman.....	424,278.88	394,677.01	818,955.89	343,436.48	None	343,436.48	3,436.48	
Bridger.....	2,831.46	None	2,831.46	183,321.01	249,106.96	432,427.97	416,527.92	
Broadview.....	2,292.06	None	2,292.06	None	None	None	2,981.46	
Browning.....	71,187.47	3,878.40	75,065.87	19,767.73	17,111.75	36,879.48	14,819.69	
Butte.....	1,924,273.52	564,373.08	2,488,646.60	2,019,269.00	14,461.48	2,033,730.48	10,836.86	
Cascade.....	11,000.00	10,409.04	21,409.04	None	297,430.00	297,430.00	11,887.60	
Casper.....	22,517.00	4,368.62	26,885.62	32,369.22	16,731.41	49,100.63	34,677.63	
Chester.....	70,886.30	55,084.22	125,970.52	32,369.22	3,783.71	36,152.93	5,858.46	
Chinook.....	51,254.83	5,599.39	56,854.22	31,118.28	61,092.23	92,210.51	25,735.94	
Circle.....	18,014.75	None	18,014.75	3,000.00	None	3,000.00	9,000.00	
Clyde Park.....	None	5,395.24	5,395.24	11,850.10	None	11,850.10	6,161.65	
Columbia Falls.....	50,912.82	28,573.58	79,486.40	27,906.16	11,178.11	39,084.27	65,518.13	
Conrad.....	234,748.92	13,844.00	248,592.92	241,939.98	76,840.65	318,780.63	70,187.71	
Culbertson.....	34,231.48	None	34,231.48	58,822.07	None	58,822.07	24,590.59	
Cut Bank.....	98,918.57	41,506.85	140,425.42	24,715.49	29,186.15	53,901.64	86,523.78	
Darby.....	None	None	None	None	None	None	175,358.21	
Deer Lodge.....	172,176.50	135,132.14	307,308.64	117,084.64	14,865.79	131,950.43		
Denton.....	32,700.00	47,294.00	79,994.00	31,610.40	54,816.74	86,427.14	6,553.14	
Dillon.....	None	28,031.40	28,031.40	77,950.63	2,542.84	80,493.47	52,462.07	
Dodson.....	1,500.00	22,860.00	24,360.00	18,599.35	37,500.00	56,099.35	31,739.95	
East Helena.....	None	None	None	89,196.07	None	89,196.07	89,196.07	
Ekalaka.....	None	None	None	5,875.42	None	5,875.42	5,875.42	
Eureka.....	26,969.12	31,996.47	58,965.60	9,000.00	6,953.92	15,953.92	43,011.68	
Fairview.....	18,930.92	6,568.21	25,499.14	27,470.65	4,509.02	31,979.67	6,450.53	
Forsyth.....	14,001.52	111,165.58	125,167.10	198,623.12	99,492.66	298,115.68	42,918.58	
Fort Benton.....	26,875.11	79,701.12	106,576.23	31,826.28	39,192.92	71,019.80	32,556.13	
Froid.....	3,753.19	None	3,753.19	None	None	None	9,753.19	
Fromberg.....	13,500.00	None	13,500.00	5,000.00	None	5,000.00	8,500.00	
Gardiner.....	30,100.00	49,520.00	79,620.00	20,435.00	31,793.00	52,228.00	27,392.00	
Geyser.....	None	None	None	None	None	None	33,525.95	
Glasgow.....	123,385.52	36,544.43	159,929.95	89,910.21	36,493.79	126,404.00	101,407.09	
Glendive.....	201,705.96	147,165.35	348,871.31	110,269.75	137,194.47	247,464.22	12,750.88	
Grass Range.....	13,517.11	None	13,517.11	766.23	None	766.23	452,837.00	
Great Falls.....	1,038,066.85	699,068.26	1,737,135.11	1,226,146.56	953,813.26	2,180,960.11	17,557.65	
Hamilton.....	24,515.24	None	24,515.24	72,052.59	None	72,052.59	1,313.11	
Hardin.....	60,242.70	170,810.58	231,053.28	76,221.48	153,518.69	229,740.17	44,196.78	
Harlem.....	73,800.00	None	73,800.00	93,165.48	None	93,165.48	220,535.93	
Harlowton.....	42,956.37	38,450.95	81,407.35	25,926.95	11,003.62	36,930.57	74,228.91	
Hayden.....	241,449.00	78,609.69	320,058.69	137,995.45	392,599.17	530,594.62	1,985.75	
Helena.....	484,864.00	231,994.28	716,858.28	344,791.07	297,838.30	642,629.37	3,612.89	
Hingham.....	None	None	None	1,921.21	1,793.54	3,714.75		
Hysam.....	34,581.19	30,129.57	64,710.76	18,997.19	19,326.46	38,323.65		

REPORT OF STATE BOARD OF EQUALIZATION

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	None	None	819.34	819.34	819.34	819.34
Hobson.....	None	None	None	None	None	None
Hot Springs.....	None	2,000.00	169.00	169.00	169.00	169.00
Ismay.....	None	53,222.90	940.94	940.94	940.94	940.94
Judith Gap.....	None	21,263.07	75,222.90	75,222.90	75,222.90	75,222.90
Joliet.....	None	None	11,858.21	11,858.21	11,858.21	11,858.21
Kadispell.....	None	17,068.61	230,957.29	230,957.29	230,957.29	230,957.29
Kevin.....	None	None	63,300.00	63,300.00	63,300.00	63,300.00
Lambert.....	None	946.68	None	None	None	None
Laurel.....	None	125,218.24	92,744.20	92,744.20	92,744.20	92,744.20
Leland.....	None	None	None	None	None	None
Lewistown.....	None	294,622.38	204,109.13	204,109.13	204,109.13	204,109.13
Libby.....	None	39,259.68	3,602.21	3,602.21	3,602.21	3,602.21
Lima.....	None	3,211.83	12,831.76	12,831.76	12,831.76	12,831.76
Livingson.....	None	397,275.25	38,148.70	38,148.70	38,148.70	38,148.70
Lodge Grass.....	None	None	3,622.00	3,622.00	3,622.00	3,622.00
Madra.....	None	12,240.30	81,343.69	81,343.69	81,343.69	81,343.69
Manhattan.....	None	25,336.40	91,296.40	91,296.40	91,296.40	91,296.40
Medicine Lake.....	None	13,185.00	13,185.00	13,185.00	13,185.00	13,185.00
Medicine.....	None	13,318.55	11,012.16	11,012.16	11,012.16	11,012.16
Miles City.....	None	39,464.40	11,880.56	11,880.56	11,880.56	11,880.56
Missoula.....	None	86,149.81	200,784.00	200,784.00	200,784.00	200,784.00
Moore.....	None	1,128.11	18,185.92	18,185.92	18,185.92	18,185.92
Nashua.....	None	391.86	12,105.50	12,105.50	12,105.50	12,105.50
Neihart.....	None	23,371.82	27,169.94	27,169.94	27,169.94	27,169.94
Opheim.....	None	None	None	None	None	None
Outlook.....	None	None	None	None	None	None
Philpsburg.....	None	36,598.23	31,636.68	31,636.68	31,636.68	31,636.68
Plains.....	None	1,159.62	None	None	None	None
Plentywood.....	None	6,998.32	31,139.58	31,139.58	31,139.58	31,139.58
Pluvina.....	None	5,292.22	1,410.35	1,410.35	1,410.35	1,410.35
Polson.....	None	15,347.37	110,132.26	110,132.26	110,132.26	110,132.26
Poplar.....	None	94,884.89	34,963.19	34,963.19	34,963.19	34,963.19
Red Lodge.....	None	52,852.17	67,638.04	67,638.04	67,638.04	67,638.04
Ronan.....	None	76,718.55	24,250.90	24,250.90	24,250.90	24,250.90
Ronan.....	None	51,070.24	12,063.00	12,063.00	12,063.00	12,063.00
Roundup.....	None	117,013.18	16,895.00	16,895.00	16,895.00	16,895.00
Ryegate.....	None	260,261.15	374,274.63	374,274.63	374,274.63	374,274.63
Saco.....	None	57,549.75	11,788.90	11,788.90	11,788.90	11,788.90
Saco.....	None	107.35	8,479.64	8,479.64	8,479.64	8,479.64
Scobey.....	None	64,903.55	51,146.00	51,146.00	51,146.00	51,146.00
Shelby.....	None	69,868.21	168,119.68	168,119.68	168,119.68	168,119.68
Sheridan.....	None	24,511.31	9,040.35	9,040.35	9,040.35	9,040.35
Sidney.....	None	71,685.95	79,650.90	79,650.90	79,650.90	79,650.90
Stanford.....	None	1,220.33	13,035.41	13,035.41	13,035.41	13,035.41
Stevensville.....	None	6,549.78	25,170.11	25,170.11	25,170.11	25,170.11
Summit.....	None	None	56,229.61	56,229.61	56,229.61	56,229.61
Sweet Grass.....	None	None	12,839.27	12,839.27	12,839.27	12,839.27
Terry.....	None	22,229.06	10,221.51	10,221.51	10,221.51	10,221.51
Thompson Falls.....	None	1,718.08	2,188.34	2,188.34	2,188.34	2,188.34
Three Forks.....	None	290,514.34	195,110.17	195,110.17	195,110.17	195,110.17
Townsend.....	None	854.10	57,435.57	57,435.57	57,435.57	57,435.57
Troy.....	None	10,655.00	3,000.00	3,000.00	3,000.00	3,000.00
Twain Bridges.....	None	15,467.80	8,237.37	8,237.37	8,237.37	8,237.37
Valer.....	None	85,165.20	88,434.51	88,434.51	88,434.51	88,434.51
Virginia City.....	None	None	None	None	None	None
Walkerville.....	None	8,971.83	12,227.85	12,227.85	12,227.85	12,227.85
Westby.....	None	None	512.96	512.96	512.96	512.96
White Sulphur.....	None	4,565.44	51,850.04	51,850.04	51,850.04	51,850.04
Whitefish.....	None	120,994.87	17,943.07	17,943.07	17,943.07	17,943.07
Whitehall.....	None	24,247.61	14,800.00	14,800.00	14,800.00	14,800.00
Whitish.....	None	6,001.26	24,309.86	24,309.86	24,309.86	24,309.86
Winfred.....	None	None	30.97	30.97	30.97	30.97
Winnett.....	None	116,987.72	101,466.62	101,466.62	101,466.62	101,466.62
Wolf Point.....	None	93,104.31	94,502.70	94,502.70	94,502.70	94,502.70
TOTAL.....	\$10,480,319.41	\$7,124,008.13	\$8,974,272.68	\$6,584,327.89	\$13,558,000.57	\$4,150,846.75

(a) Indebtedness as of June 30, 1928
(b) Indebtedness as of June 30, 1936

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